

NATIONAL MUNICIPAL REVIEW

VOL. XVI, No. 12

DECEMBER, 1927

TOTAL No. 138

EDITORIAL COMMENT

The Associated Press reports that of the numerous mayors elected in English and Welsh towns fourteen are women, including Miss Margaret Beavan, welfare worker, lord mayor of Liverpool. It is an anomaly in British civil life that women mayors are not mayoresses. This title is reserved for the wife or other woman whom the mayor appoints to assist at social functions. Thus Mrs. Welsh, the new mayor of Southampton, appointed her daughter mayor-ess to share the social burden of the office.

*

Mr. Louis B. Wehle, 50 Broadway, New York City, has begun the preparation of a biography of the late Charles McCarthy of Wisconsin and finds himself greatly in need of material bearing on Mr. McCarthy's work in municipal government. He will appreciate it deeply if readers of the REVIEW who were in contact with Mr. McCarthy or with the Wisconsin Legislative Reference Library while under his directorship will communicate with him.

*

For the second time the voters of Westchester county, New York, have rejected the home rule county charter. The charter was modelled on the board of estimate plan prevailing in the second-class cities of New York state. Its purpose was to reduce the power

of the board of supervisors and to centralize administrative functions. An analysis of the charter with the forces which defeated it will appear in the next issue.

*

We are told from statistics published in the *Christian Science Monitor* that Pittsburgh is now less smoky than London. Her average is 2.87 tons per square mile daily compared with London's 3.37 tons per square mile. For Pittsburgh this represents a decrease of more than seventy per cent since smoke emission was first regulated by law. Those interested in how the smoky city accomplished this gratifying change should see Mr. H. B. Meller's article in the REVIEW for May, 1926.

*

In spite of the attacks of critics there is life in the direct primary yet, and Maine is the latest state to join the file of those which have withstood assaults upon it. By a sweeping vote of almost 2 to 1 at a special election in October, Maine chose to retain the direct primary. The direct primary law of Maine was enacted in 1911 through exercise of the initiative and referendum after the legislature had refused to take action. In the past five years proposals to return to the convention system have been defeated in at least

seven states; namely, Arizona, Maine, Nebraska, North Dakota, Ohio, South Dakota and Washington.

*

Westerville, Ohio, the birthplace of the Anti-Saloon League, boasts that it is a city run practically without taxes. According to a newspaper report its small tax levy is devoted exclusively to the payment of debts incurred before the adoption of the present city manager form of government. The city's funds for current expenses come from the earnings of its utilities which are steadily piling up a surplus in the city treasury.

*

The voting machines were clearly successful in the election last month in New York City. Manhattan and Brooklyn are now completely equipped with them and most voters found the mechanism easy to master. Even Election Commissioner Voorhis, the ancient enemy of all machines, managed to cast his vote successfully.

Due to the large number of propositions, ten in all, upon which the voters were asked to express an opinion, there were some delays during the rush hours and in many polling places long queues of voters formed. It is unusual, however, to have so many propositions on the ballot and voting for candidates takes less time. There is little doubt that voting machines have come to stay. The opposition to them was from the Democratic party and was largely due to resentment against the method by which they were imposed upon the city by a Republican legislature and to the faintly veiled charge that the Democratic organization was profiting by fraudulent means. If voting machines mean an honest count, the last election proves that the Democrats have nothing to fear from them.

New York Executive Budget Amendment Adopted At the recent election, the voters of

New York state adopted the proposed executive budget amendment to the constitution by a majority of more than 850,000. This amendment in its final form was drafted by the Hughes Commission on State Reorganization and sponsored by Governor Al Smith. Owing to the dilatory tactics of the legislature, there was some doubt after the 1927 legislature adjourned as to whether or not it had been properly passed by both houses. However, after some discussion, the legislative procedure was declared to be regular and the amendment was placed on the ballot.

As adopted, the executive budget amendment provides that the governor, beginning in 1928, will prepare and present to the legislature a complete budget plan for the state government. The expenditure estimates upon which this budget is based are to be sent to the governor by the various department heads on or before October 15. After hearings on these departmental estimates, the governor may revise them as he sees fit before including them in the budget. He is not permitted, however, to revise the estimates of the legislature or of the judiciary, but he may make recommendations with reference to these in the budget. He is required to submit the budget to the legislature not later than January 15, except when newly elected to office, in which case he has until February 1. He must accompany the budget with an appropriation bill or bills containing all the proposed appropriations, and also tax measures covering his recommendations, if any, for increased revenues. At any time before the legislature takes final action on the budget and within 30 days after its submission, the governor may amend it by sending in supplementary bills.

The legislative part of the budgetary procedure allows the legislature to strike out or reduce items in the governor's appropriation bill, but not to increase them except by stating the additions as separate amounts. These added amounts are subject to veto by the governor, otherwise the bill becomes law immediately upon passage by the legislature. The executive veto, however, applies to the appropriations of the legislature and of the judiciary. After the legislature has passed the governor's bills, it may enact further appropriations in separate bills without regard to the anticipated revenues available to meet them. These latter bills are also subject to executive veto. The legislature in considering the budget has the right to bring the governor and the department heads on the floor of either house and quiz them with respect to any of the budgetary information or proposals.

In its original form, as proposed by the Reconstruction Commission in 1919, the New York budget amendment was designed to place restrictions on legislative action similar to those of the Maryland budget amendment adopted in 1916; that is, the legislature was to be permitted to strike out or reduce the governor's expenditure proposals but not to increase them, and any additional appropriations made by the legislature were to have provided in the same bills the revenue to finance them. Largely on account of these provisions, the amendment was vigorously opposed by the legislature until 1926 when the Hughes Commission redrafted it to include the provisions above described.

A. E. B.

*

A Doubtful Slum Clearance Proposal The voters of New York City approved Approved by Voters at the November election the home rule proposition per-

mitting the city to lease for ninety-nine years land seized under the power of excess condemnation. Heretofore the additional land after appraisal could be sold or leased for a period of but ten years with the privilege of a ten-year renewal. Builders were, of course, unwilling to put up houses on land leased for such a short term, and the new local law removes this restriction.

The measure is generally discussed as a means of housing relief. As a matter of fact it is a project for slum clearance and would be so called in England. Its purpose is to enable the city to condemn slums in connection with street-widening projects and to replace such slums with sanitary tenements. The land seized is to be leased under agreements that the tenements to be erected will be rented at no more than \$8 a room.

Mr. Purdy, writing in the last issue of the REVIEW, condemns the venture as unwise. It will constitute a direct subsidy upon housing in favored strips in the vicinity of public improvements and extends the idea of excess condemnation beyond its reasonable scope. If the city takes care that real estate speculation is prevented, that it is not gouged in condemnation proceedings and that there is proper regulation of construction and rentals, a small measure of relief to slum conditions may be expected.

How tenants who will receive this subsidy from the public purse will be selected has not been determined, but the opportunity for political patronage is evident. To furnish a man an apartment at \$4 a room below cost is on a par with presenting him with a nice political office. The London county council has had to exercise extreme care in selecting tenants to be beneficiaries of under-cost housing, which is a form of charitable relief, the extension of which must be carefully

managed. Furthermore, London has made ample arrangements for taking care of the displaced population (for presumably the new tenements will not house as large a number as the congested slums of the past), but so far no program has been developed in New York City to treat of this aspect of the case.

The present writer is aware of the fact that both the City Club and the Citizens' Union favor the proposition. To him, however, the plan as a housing measure seems politically and economically unsound. As a slum clearance project it is inadequately conceived and will only scratch the surface of our difficulties.

*

Term Extensions for Governors Prove Unpopular Last month we reported the defeat of the New Jersey proposal to extend the term of the governor from three to four years. Now we have to report the defeat of constitutional amendments in New York and New Mexico to lengthen the governor's term from two to four years. In all three cases the election was to fall in the presidential year and in each case the change was sponsored by the Republicans.

In New York Governor Smith waged a vigorous campaign against the amendment. As Mr. McGoldrick points out in this issue, outstanding Republicans declined to endorse the measure publicly. It failed in every county in the state, being defeated in the upstate Republican districts as well as in Democratic New York City. Governor Smith asserts that both parties are pledged to the four-year term and it is now the duty of the legislature to submit an amendment lengthening the term but placing the election between presidential years. The Republican state chairman, how-

ever, rather curiously claims credit for the defeat of the amendment and announces the vote to constitute a negative mandate against any extension of the term whatsoever.

When the campaign was at its height in New Jersey and New York, the National Municipal League circulated a questionnaire among one hundred professors of political science to discover what was the consensus of scientific opinion upon the desirable length of the executive's term. Eighty-seven replied as follows:

<i>Question</i>	<i>Yes</i>	<i>No</i>
1. Is four year governor's term desirable?	85	2
2. Is governor's election in presidential year desirable?	15	72
3. Is four year term desirable even if linked with election in presidential year?	55	32
4.* Are biennial sessions in place of annual sessions desirable?	65	20

* Two neglected to answer Question 4.

On the first question there was almost unanimous agreement that as a separate proposition, the four-year term for governor is desirable. The reasons given are: "time to comprehend problems of his state"; "a chance to develop his policies"; "command a higher type of man"; "stability in administration"; "less interruption in state business."

On question two there is also substantial agreement that the four-year term for governor should not have the election in the presidential year.

The answers to question three show that the professors are relatively more keen for the four-year term than for separate elections. Among the reasons for the relative preference are: "four-year term more important than separate dates"; "some cake is better than none"; "voters can discriminate if they so desire."

TRANSIT PROGRAMS PROPOSED FOR NEW YORK CITY

BY JOHN BAUER

Director, American Public Utilities Bureau

Two transit plans are now definitely before the people of New York. The Untermyer program calls for recapture by the city of that portion of the subway systems authorized by law and operation in conjunction with the new city built lines. The Smith plan favors complete unification of all transit facilities through agreement among all interests. The five-cent fare is still involved in the public mind. :: :: ::

As this is being written, transit discussion is hot and furious in New York City. In September, after several months of investigation, hearings and study, Samuel Untermyer presented his report to the Transit Commission which is required by law to formulate a plan of readjustment for city transit. On October 6, a second official report was published. This was prepared by Major C. E. Smith, an engineer engaged by Charles W. Berry, comptroller of the City of New York, to make an independent study of the entire transit situation.

UNTERMYER URGES RECAPTURE

The two reports, presented within three weeks of each other, thus spread before New York officials and the interested public the differences in policies and points of view which have caused the long confusion and deadlock. The Untermyer report comes out flatly for a "recapture" program under which all the existing subway lines owned by the city and leased to the companies under the dual contracts would be taken back by the city under terms fixed by the contracts. Under these provisions about 80 per cent of the city-owned subways would be recaptured, while only about 20 per cent would be left to the Interborough

Rapid Transit Company under contracts which make no provision for recapture. The city is now constructing new subways and is committed to a program which will involve the expenditure of about \$600,000,000 for new lines during the next ten-year period. These new lines would be operated in conjunction with the recaptured lines as a single unified system. All future rapid transit lines would be planned, constructed and operated as a part of this system, as would also any surface, elevated or bus lines hereafter acquired by the city.

For operation Mr. Untermyer suggests a special corporation which, however, would be wholly of a public character. It would be managed by a board of control consisting of nine members, two of which would consist of public officials, one appointed by the mayor, four recommended by certain civic organizations within the city, and the ninth elected by the other eight; he would be president of the company, under contract with the board, and would be an outstanding traction official with at least ten years' experience. The board would have full control of the management and the determination of policies.

Both the recapture of the existing lines and the construction of new lines

would be financed by the city of New York and would have the advantage of the low interest charges at which the city bonds could be sold. The properties would be leased to the corporation subject to the board of control. It is estimated that the recaptured properties would be self-sustaining at the five-cent fare after one or two years. But after the new lines come into operation there would be substantial deficits for a number of years. Operation, however, would be continued at a five-cent fare, and the losses sustained would be paid out of taxes during the period of operating deficits, which, it is anticipated, will end in 1941 when the entire system will become self-sustaining, even at the high level of fixed charges on the new lines.

The estimate just presented is based upon the policy of financing the entire cost of new construction out of city bonds. Mr. Untermeyer, however, favors a policy of special assessment upon benefited property, also special general taxes, after the manner proposed by the board of transportation in its program published in the summer of 1925. He recognizes the fact that a comprehensive system of transportation benefits not only the riders, but also the owners of real estate and business interests at large. He sees no reason why the costs should not be shared by all groups benefited by a modern system of transportation.

EXCLUDES SURFACE LINES

Apart from the recapture program, Mr. Untermeyer suggests also that it would be desirable to include all the city-owned subways as well as the so-called Manhattan Elevated lines in a single system. To this end he suggests a purchase price for the entire property if the Interborough Rapid Transit Company agrees to convey full title

to the city under the proposed terms. He appears doubtful, however, whether the company will be willing or able to accept and carry out the offer.

The plan provides exclusively for a system of rapid transit. It does not include the Brooklyn elevated lines except that it recommends the purchase or condemnation of certain lines on which service would be materially affected by the recapture program. It includes no surface lines whatever. It is, however, flexible enough to incorporate subsequently any and all properties which may be acquired hereafter by the city at reasonable terms from the companies.

The plan is based upon the conviction that no agreement or settlement can be reached with the companies through negotiation without the city's consenting to valuations and conditions which would be unwarranted on grounds of reasonable policy. It assumes that the elevated lines are to a large extent obsolete for future transportation requirements, and that most of them should be removed after the new subways come into operation. It considers also that the surface lines have an extremely uncertain status as future transportation agencies. It would leave all these properties to the present operating companies subject to future negotiation for their inclusion in the city system. It would include all properties which can be acquired at terms definitely provided for by contract. It would thus avoid negotiation over valuations which would probably lead only to deadlock, and would actually establish a unified system of subway lines including the bulk of the modern facilities. It would defer all further acquisition to later times when the status of the several elevated and surface properties can be more accurately determined according to developments during the next few years.

SMITH REPORT CONTRADICTS UNTERMAYER—COMPLETE UNIFICATION

Mr. Smith's report disagrees fundamentally with Mr. Untermayer's both as to facts and policies. He does not find that the existing rapid transit contracts between the city and the companies contain any vital objection from the public standpoint, that the Manhattan Elevated lease is extravagant and unjustified, or that the surface lines are burdened with over-capitalization and excessive fixed charges. He does not agree that the elevated lines are to a considerable extent obsolete and that some of them at least should be removed as soon as the new subways come into operation. Nor does he believe that the surface lines occupy a precarious position and on economic grounds may have to give way to buses during the next few years.

For the most part Mr. Smith assumes that all the transit facilities, subways, elevated, and surface lines, are necessary for an up-to-date system, except so far as maintenance and modernized equipment are concerned. Likewise he considers existing capitalization, leases and contracts as substantially unobjectionable from the public standpoint, and does not assume any material adjustments necessary in the interest of a desirable future system of transportation. He recommends a unified system which includes all subways, elevated and surface lines; also buses wherever they may prove desirable as feeders and distributors coördinated with the surface street railways. He proposes an agreement between the companies and the city.

While he would prefer an immediate and complete consolidation, he believes that the more practicable course would be to distribute the properties between the two rapid transit companies now operating with the expecta-

tion that there would be an ultimate amalgamation of the two groups.

As to the agreement between the city and the companies, Mr. Smith is far from definite and offers no specific valuations for the several properties to be included. He would not expect, however, any serious difficulty in the negotiation and in reaching an agreement upon valuations. He believes that the entire system could be operated immediately at a seven-cent fare. He is opposed, however, to a fixed fare, and would provide for a flexible fare based upon the cost of service, including operating expenses, taxes and the return required upon the valuations upon which the plan rests.

FIVE-CENT FARE SECONDARY

The issues drawn by the two reports are clear-cut. We shall not attempt any analysis as to relative merits at this time. It appears that for the most part the public officials are inclined toward Mr. Untermayer's proposals, while the traction and financial interests, also most of the powerful newspapers in New York, have fallen in line with the Smith ideas. The fundamental issue, however, is not the five-cent fare versus a flexible fare as has been stated often in public discussion, but rather (a) the extent that the surface and elevated lines are useful and necessary for future transportation purposes, and (b) whether reasonable valuations from the city's standpoint can be reached through negotiation.

The Untermayer plan would proceed upon a course whose steps are defined by contract, would include all properties that can be thus acquired, and would leave all other properties for future negotiation and developments. It would get started immediately, without waiting indefinitely upon interests which will have great difficulty

to come to agreement. Its purpose would be to eliminate, first, all obsolescence, over-capitalization and excessive fixed charges, and then negotiate for any of the elevated and surface lines under conditions then prevailing.

The Smith plan would wait for agreement among all interests for a unified system. It assumes that such an agreement can be reached and that valuations reasonable to the public can be established through negotiation. But this assumption further assumes that there is little obsolescence and that practically all existing financial and contractual arrangements are on the whole unobjectionable from the public standpoint. It is this question

of fact which more than anything else divides the two points of view. The five-cent fare is quite secondary, except that under the Untermyer plan it would apparently be sufficient over a long period, while the Smith plan would require a higher fare,—how high would depend upon the valuations to be reached through future agreement. The Smith plan thus has a wide-open end and cannot be adequately judged until this is closed by exact figures. Its justification will depend upon the delay involved and upon the valuations finally adopted. Its opponents point to indefinite delay and ultimately either to deadlock or unwarranted valuations.

THE NEGRO IN DETROIT

BY C. E. GEHLKE

Western Reserve University

Review of the report prepared for the Mayor's Inter-racial Committee by a special survey staff under the general direction of the Detroit Bureau of Governmental Research. :: :: :: :: :: ::

SINCE 1916 the industrial cities of the North have been facing a practically new inter-racial situation. The sudden influx of hundreds of thousands of negroes, mostly from the rural South, has produced conditions which are not merely quantitatively but also qualitatively different from those of, say, 1910. These rural immigrants, inadequately adjusted to the simple environment of the South, are now living in the considerably more complex habitat of a modern industrial city, surrounded by white persons who do not know and understand them as a group or as individuals. Small wonder that many of the newcomers have been unable to pass through the opening phases

of their new life without coming into more or less violent conflict with the standards of the white majority.

STUDY OUTGROWTH OF RACE RIOTS

It is as an effort to get understanding of the negroes as a part of the community that this study here reviewed should be considered. It parallels the similar earlier study "The Negro in Chicago" in many important respects. Each is a fact-finding investigation. Each was carried out, in Chicago by, and in Detroit for, a specially appointed group of persons, representatives of both races. In Chicago the great race riot of July-August, 1919, led to the naming of the Commission on Race Re-

lations by Governor Lowden. In Detroit Mayor Smith, after the riot (September 9, 1925) against the family of Dr. Ossian H. Sweet, a Negro physician who had moved into a white neighborhood, appointed the "Mayor's Interracial Committee."

The purpose of this committee was to "bring about more harmonious relations between colored and white people in the city. In order to have a basis for specific recommendations it was decided to make a survey of racial conditions in Detroit." The chairman of the committee was the Rev. Mr. Reinhold Niebuhr, the vice-chairman Bishop William T. Vernon. The survey was carried out by Forrester B. Washington, executive secretary of the Armstrong Association of Philadelphia, and Robert T. Lansdale, of the sociology department of the University of Michigan, assisted by a staff consisting of teachers, graduate students and social workers. Like the committee, the staff included both white and colored persons. Additional aid was rendered by a number of departments of the city government as well as by the board of education. Private agencies also, including the Detroit Community Fund which furnished the money for the survey; the Detroit Bureau of Governmental Research which expended the funds, and edited the survey; the Detroit branch of the Urban League, and many others coöperated with the staff in furnishing material. Interested individuals also contributed and rendered services.

The material used, in addition to that secured by direct investigation by the staff, was taken from census reports, federal and local, annual reports of public departments and private agencies; newspapers, both general and of the colored group; and library material. The scope of the study is indicated by the notes discussed in the several

sections; population, industry, thrift and business, housing, health, recreation, education, crime, the church, community organization, and welfare work.

The situation revealed by this study is difficult to describe without considerable detail. Certain outstanding facts can, however, be briefly summarized.

FACTS DISCLOSED

In the first place, the negro population of Detroit is composed largely of newcomers. A sample group of about a thousand families showed 53 per cent as having arrived within five years, and 83 per cent within ten years. More than half of them came from three states, Georgia, Alabama, and Tennessee. The negro population had increased in the period 1910-1920 six times as rapidly as the white population of Detroit (going from 5,741 to 41,532 in this period), and the next five years saw this latter figure almost doubled. They were the fourth largest group in the city in 1925, surpassed in number only by the native whites, the Poles and the Canadians. And they constituted 6.59 per cent of the total population—one in sixteen. They had in this latter year almost the same sex ratio of males to females (112.8 to 100) as the total population, but included a far smaller proportion of persons under 15 years of age and over 45 than the total population, and a correspondingly larger proportion 15-45.

Like other immigrant groups, they live in special areas of concentration; the bulk of them living in one strip parallel to the central north and south artery. This is not the only respect in which they present a typical immigrant complex. Their housing problem, which lay at the bottom of the mob incident that gave rise to the study, is only an exaggeration of the usual problem of the European immigrant in

American cities. When their increasing congestion, due to rising numbers, made the areas already occupied too small for them, they struggled to secure a foothold elsewhere. The peculiarly vigorous fear of the natives that their coming would lower real estate values, and destroy standards of neighborhood life, caused these efforts to meet with greater and more violent resistance leading actually to mob action. As the Mayor's Committee in its report and recommendations (based on this survey) points out, we have here a violent conflict between principles laid down in the law of the land and forces that are not always in accord with these principles: one of those conflicts of constitution with folk-way, or of law with opinion and attitude, which are the commonplace of a realistic understanding of American political life. Negro housing, with its aspects of difficult financing, hostility of real estate interests, the debasing quality of the districts allotted to negroes, is typical of the whole situation of the group in Detroit.

A few illustrations will make this clearer.

DISCRIMINATION RESPONSIBLE FOR MUCH

The negroes unquestionably commit more crimes, in proportion to their numbers, than the whites. This may be related to the well demonstrated over-severity of police and courts toward the colored person accused—and sometimes only suspected—of crime. The occasional unjustified killing of negroes by the police, followed by leniency toward the slayers, is an obvious and glaring miscarriage of justice. Legal rights and protection clash with race prejudice, to the destruction of the rights. The interesting suggestion is made by the committee that increasing the number of negroes

on the police force, and assigning them to duty in the negro districts, would reduce discrimination and encourage the race morale.

In health work the negro group suffers because of lack of facilities available for them as patients or as practitioners. In education the discrimination against them seems slight, but the opportunities for colored teachers and supervisors are few. In the recreation field vigorous efforts have been made on their behalf, but the color line tends to complicate and make difficult adequate provision for them.

In industry and business the negro in Detroit is very slowly making headway. Employers in general accept them as useful workers. They are not welcome in many unions, but make good members when taken in. Colored women have a specially difficult position both industrially and in domestic service. Businesses are small and struggling as well as few in number.

Naturally the group presents a disproportionately large number of welfare problems. Occupying as it does a position low in the scale of economic well-being, it produces a large amount of dependency, for which existing agencies are by no means fully prepared. Part of the difficulty here is in the lack of understanding by the welfare workers of the attitudes and potentialities of this new type of client, whose acquaintance with the new environment and adjustment to it are so meager and inadequate.

THE CHURCH AN ACHIEVEMENT

The one strictly negro achievement in Detroit, as everywhere in the United States, is the church. But the poverty of the colored people, their sectarianism (inherited from the whites) makes the effectiveness of the church much less than it might be.

The report indicates many poten-

tialities of the negro, and at the same time little achievement. This is inevitable. New to the environment, ignorant, desperately poor, economically untrained, black in a white world, the colored people of Detroit are still in need of varied and sustained assistance, and above all, of patient sympathy on the part of the whites. As a means of furthering this end a permanent interracial commission is recommended by the committee in its report. The success of this type of organization in so many southern communities in recent years gives rise to the hope that it may become a reality. The North has long looked with critical eye at the blunders of the white South in its dealing with the negro. It has shown little capacity so far to do better when faced with a similar problem. Knowledge of the problem and a sense of fairness and a willingness to coöperate can alone pre-

vent a situation in our northern industrial centers which may easily be more dangerous than the standard situations of the South.

This survey leaves the reviewer only a few minor points of criticism to record. In the first place, it has not been printed for general circulation, but only mimeographed, as its primary function was that of a fact-finding report to the Mayor's Committee. Most of the criticisms lodge against defects which editing for a wider public would naturally remove. For example, to one not familiar with the street map of Detroit, most of the geographical description is valueless. But there can be little criticism of the painstaking manner of using materials, and securing data. It is a distinct contribution to our knowledge of the general problem, not so detailed as the Chicago volume, but in its limited range very satisfactory.

DO REPRESENTATIVES REPRESENT?

BY BEN A. ARNESON

Ohio Wesleyan University

A study of the extent to which the opinions of the members of the Ohio legislature conform to the views of their constituents. :: :: ::

A POPULAR referendum on a question upon which there has been a legislative roll call affords a means of measuring the extent to which, on that particular question, at least, the views of the legislators coincide with those of their respective constituencies. If the constituencies of those voting for the measure support the measure while the districts represented by those who voted against it show a negative majority, we may conclude that the legislators have been representative in this instance. If, on the other hand,

the voters fail to support their representative by showing a majority favorable to a measure which he has opposed, or vice versa, and if this happens generally throughout the state, we may conclude that, in such an instance, the legislators have been misrepresentative rather than representative.

LEGISLATIVE ROLL CALLS RELATED TO POPULAR VOTES

A study has been made for the state of Ohio covering all the referenda which, since 1912, have been preceded

by legislative roll calls. The year 1912 is taken as the beginning of the study for the reason that it marks the time of the adoption of the initiative and referendum by amendment to the state constitution. During the period since that time forty-one measures have been placed before the Ohio voters. Of these forty-one measures, sixteen were initiated by petition and were not made the subject of a legislative roll call. In the case of each of the remaining twenty-five, however, a legislative roll call preceded the popular referendum. Because of the constitutional requirement in Ohio for a roll call on the final passage of all measures, there is available for each measure the exact list of those voting for or against it, and, even in cases where there were no negative votes in the legislature it is possible to get a list of those present and actually voting for the proposal.

After securing the legislative roll call on a measure the next step was to determine, through the study of the election returns, the reaction of the various legislative districts to the same proposal. Taking the proposal for the short ballot for state officers, voted on in the referendum of 1913, as an example, it was found that in the senate twenty-eight members voted for the measure and one against it. Of the twenty-eight senators who voted favorably only nine were supported by their respective constituencies in the referendum. The lone member who opposed the measure found that his constituency agreed with him in his opposition. In the house of representatives ninety-one members voted for the measure but only twenty were supported by their respective constituencies. Of the twenty-eight representatives who voted no on the measure, twenty-seven were supported in the referendum. As far as this one measure is concerned, it is readily seen that the representatives

voting against the proposal were generally supported, while scarcely more than a fourth of those who voted for it were supported in the referendum.

NEGATIVE VOTES MOST REPRESENTATIVE

When the roll calls and the popular vote of each of the twenty-five measures had been determined the results were totalled. On the twenty-five measures an aggregate of 650 favorable votes had been cast in the senate of which 272, or 41.8 per cent, had been supported. Of the 115 negative votes in the same body, 104, or 90.4 per cent, had been supported. Turning to the lower house we find that an aggregate of 2,137 favorable votes had been recorded of which only 873, or 40.9 per cent, were supported by the respective constituencies in the referenda. In the same body 502 negative votes were recorded and of these 467, or 93.1 per cent, were supported in the subsequent referenda.

There is no reason why the two houses of the legislature should be studied separately. In fact a better perspective is obtainable if the votes of both are totalled. Because of the greater constituency served by the senators the senate vote needs to be properly weighted before totalling it with the house vote. As the average senate constituency in Ohio is approximately three times as large as that of a member of the lower house the senate vote in each case has been multiplied by three. Combining the senate and the house vote in this way we have 4,087 yeas of which 1,689, or 41.3 per cent, were supported by popular vote, and 847 nay votes of which 779, or 92 per cent, were supported. In other words we find, on the basis of our measurements, that the representatives who voted nay are much more representative than those who voted yea.

In order to get the representative-

ness of the legislators regardless of whether they vote yea or nay, the yea and nay vote may be further combined. Totalling the yea and nay votes we find that 4,934 votes are involved of which 2,468, or 50 per cent, were supported in the various popular referenda. That is we find that on the basis of the votes on these twenty-five measures the legislator is likely to be representative about half the time. As, on the law of average, the legislator would, by the merest chance, be representative about half the time, the grand total signifies that there is but very little relation on the whole between legislative votes and public opinion. It is significant, however, that when we consider the yeas and nays separately we find a much greater correlation in the cases of the nay than of the yea votes.

Of some significance, also, is a study of the votes from the two distinctly urban counties, Cuyahoga and Hamilton. (Cuyahoga county includes the city of Cleveland, while Cincinnati is located in Hamilton.) For example, the urban counties support their representatives much more closely than do the other counties. Urban representatives were very well supported on the prohibition measures—the nay votes (wet) being sustained in every instance; but it is true too, that all counties supported the legislators on prohibition better than on other matters. The least support is shown for measures involving taxation and finance.

To draw any conclusions from such a study may be unwarranted. It may, however, be in order to point out certain aspects which are to a degree at least, illumined by these figures.

It is much more difficult to get the approval of the electorate on a proposal than it is to secure its acceptance by the legislature. Of the twenty-five proposals passing the legislature only six were approved by referendum vote. These

twenty-five measures were not passed by the legislature by a *bare majority merely*. In most cases the favorable legislative vote was overwhelming. Furthermore, seventeen of the proposals were for constitutional amendments, and by the provisions of the state constitution such proposals must receive a three-fifths vote in order to pass. An acceptance of only six out of twenty-five proposals shows a marked unwillingness on the part of the voting public to support innovation. Furthermore, according to the figures already quoted, the legislators who voted against the proposals were supported 92 per cent of the time, while those who voted favorably received a support of only 41.3 per cent.

REJECTED MEASURES NOT BAD

If the proposals of the Ohio legislature had been bad we might argue that the people showed their wisdom in checking the evil proclivities of the legislature. Almost without exception, however, the proposals were of such a nature that they received the support of the careful and unprejudiced students of government. Yet the people in most cases refused to support them. The six measures that did carry were no more worthy of support than were practically all the others. The indications are, as far as this study can be made a basis, that to give greater direct popular control over the process of amending the federal constitution would be a movement toward conservatism. It may be a realization of this situation which has very recently prompted conservative leaders to suggest that the referendum should be used for the ratification of amendments to the federal constitution. Such a proposal would, a few years ago, have encountered the opposition of the conservatives. At any rate, in Ohio, which is a typical state, the electorate

is not eager for innovation. During the period studied, sixteen proposals were initiated by petition and were voted upon by the people. Of these, twelve failed to carry. The people refused to oppose initiated proposals with the same regularity that they vote down legislative proposals.

The greater representativeness of the legislators from two counties which are distinctly urban has already been mentioned. When the yeas and nays are combined the Cuyahoga and Hamilton representatives were supported to the extent of 76.4 per cent as opposed to 43 in all the other counties. Does this mean that the urban representatives reflect more clearly the views of their respective constituencies than do those from other parts of the state, or is it, rather, that the bosses of the cities are so powerful both over the representatives and over the electorate that the two are likely to express similar views? With the unusually effective boss leadership which exists in Cincinnati and in Cleveland it is likely that the latter is the case rather than the former. Nevertheless, it may be said that the public opinion of an urban community is likely to be more perfectly mirrored by its representatives than is the case in a rural constituency.

With respect to the various types of measure, there has been, in the fifteen years covered by this study, a more clear-cut public opinion on prohibition than on most questions. On the other hand, questions of taxation and finance have always been looked upon with suspicion by the average voter. The attitude of the rural voter towards these subjects is shown by the fact that in the counties outside of Cuyahoga and Hamilton only 15 per cent of the legislative yeas on taxation and finance measures were supported, while in these two urban counties 72.7 per cent of such measures were upheld by the voters. Measures relating to offices and elections fared about the same.

All in all, this brief study points to the dislike of the electorate for change especially in the non-urban areas, and that changes involving taxation and finance or new ideas in governmental machinery are likely to be given a cold shoulder by the voting public. Moreover, we are led to the belief that the state legislator is far from being a rubber stamp for the voters. At least on questions which have been brought to referendum in Ohio their views are about as likely to differ from their respective constituencies as to be in accord with them.

HAVE OUR CITIES FALLEN DOWN ON THEIR TRAFFIC JOB?¹

BY HAROLD S. BUTTENHEIM

Editor, "The American City"

Safety education, coördination of local efforts, adequate state laws, grade crossing elimination, and a stricter enforcement of traffic ordinances are urged as essential. The author believes that the average American of today would rather lose his right to vote than his right to operate an automobile. :: :: :: :: :: :: :: ::

"You can walk over to Seventh Avenue, but don't go across. You hear what I tell you, Rosie, don't go across! You may get killed."

This warning, which the writer overheard a tenement-house mother shout at her little daughter on the sidewalks of New York a few weeks ago, may well serve as the text for a discussion of the traffic job of our modern cities. Perhaps Rosie obeyed her mother and came home safely. But perhaps she was the little one who that day, as traffic fodder, helped to meet New York's average quota of three persons—one of them a child—killed by motor cars or trucks in the streets of that city every day in the year.

THE MOTORIST'S MENTAL ATTITUDE

As this is a *safety* congress, doubtless it is expected that I shall place the main emphasis on safety rather than on the facilitation of traffic. With this I am in hearty accord. No study of traffic problems is adequate, however, which does not recognize the fact that many persons prefer to drive in haste and possibly "see our jail" rather than to drive carefully and "see our town." If driving at high speed has slain its thousands since the automobile was in-

vented, a foolish mental attitude of haste, when driving at comparatively low speed through traffic congestion, has doubtless slain its tens of thousands.

Next to the impulse of foolish haste I should place lack of courtesy as a primary cause of traffic accidents, where the driver is at fault. The same man who invariably rises from his chair when a woman enters a room or removes his hat when she enters a hotel elevator—neither of which actions has any value other than courtesy—will too often forget courtesy entirely when he is at the wheel and she is a pedestrian or in another car.

The mental attitude of most motorists and of some lawmakers appears to be that pedestrians who still survive as such are a well-nigh intolerable nuisance. We hear a good deal of the need of pedestrian *control* on the highways, but mighty little of the *consideration* which pedestrians, as a temporarily or permanently inferior order, should receive from their betters. But there is a ray of hope for them in the recommendation made last year by the National Conference on Street and Highway Safety, that pedestrians be accorded a safe and *dignified* use of the highways.

The case for the pedestrian is excellently stated by C. W. Stark, of the transportation and communication department of the Chamber of Commerce

¹ The major part of a paper presented at The National Safety Congress, Chicago, September 29, 1927.

of the United States, in the Proceedings of the American Society of Civil Engineers for September, 1927:

Is there not a very positive relationship between the treatment accorded the pedestrian at intersections and his general attitude toward traffic? If he has no guaranty of protection when he proceeds on a "Go" sign—if he has to wait intolerably long periods for the signal to go, because there is little wheel traffic going his way, and when he does get the signal has to detour around cars stopped on the cross-walk and dodge other cars making all manner of turns, and then, perhaps, be left in the middle of the swirl by a sudden shifting of the signals—and if at unofficered intersections he has to weave his way through solid lines of vehicles that completely obliterate the cross-walks, and have the motorists blow their horns and crowd up to close the gaps so he cannot get through—in short, if the whole scheme of traffic control makes him a mere incident, he is, of course, going to cast rules and regulations to the winds and cross the streets whenever, wherever and however his judgment, faulty and inconsiderate though it be, determines. Give him a decent chance at the cross-walks. Mark them conspicuously and keep standing motor vehicles off them. Instil in motorists a wholesome respect for these intersections of sidewalk and roadway, and show pedestrians that regulations of pedestrians does not mean merely restriction for the convenience of motorists—and see whether this does not bring about changes in walking and in motoring habits that will cut pedestrian fatalities in half.

SAFETY EDUCATION THE FIRST ESSENTIAL

But do these human factors of haste and discourtesy belong in a discussion of the subject, "Have Our Cities Fallen Down on Their Traffic Job?" I am sure that they do, for statistics appear to prove that pedestrian fatalities constitute about two-thirds of all fatalities in which motor vehicles are involved, and that more than 90 per cent of the traffic accidents in cities are due not to defective mechanical equipment but to defective mental or moral or physical equipment of individuals. Some of

these shortcomings can be reached by law, but for most of them education is the only hope. The most serious indictment, therefore, which can be made against our cities in relation to their traffic job is their failure to regard this job as primarily one of public education. Here, as elsewhere, the schools are the greatest potential force, but adult education through press and platform, and through local safety councils and civic organizations, demands much greater attention than it has yet had.

In addition to attacking haste, discourtesy and carelessness in drivers and pedestrians, a well-organized campaign of traffic education would seek especially to combat:

(a) Ignorance of the mechanics of the automobile and of the laws and ordinances governing its operation.

(b) Lawlessness—failure to obey the rules of the game, such as no public opinion would tolerate on the tennis court or the golf links.

(c) Selfishness—often shortsighted—such as that which causes farmers to fight the enactment of drivers' license laws or merchants to oppose reasonable restrictions of parking in congested city streets.

Indictment No. 1 is, therefore, the lack of a consistent and comprehensive educational policy directed against such human factors in the traffic problem as the foregoing.

FAILURE TO COÖRDINATE LOCAL EFFORTS

Indictment No. 2 relates to the failure of most municipalities properly to coördinate their own local efforts for traffic control and facilitation.

Perhaps no other municipal problem demands such intelligent and unselfish coöperation of the various branches of a city government. The traffic problem is not merely a police problem; it is also an engineering problem, a legal prob-

lem, a city planning problem, and, as has already been pointed out, an educational problem. It involves, moreover, inter-community relationships of a difficult and delicate nature. One of the essentials of effective traffic control is a much closer approach to standardization of traffic ordinances than has yet become the general practice.¹ This involves one of the hardest things which we human beings have to do—the relinquishing of some of our own pet ideas in the interest of harmony and progress.

Are not many city officials hindering progress in traffic control by stubborn insistence on their own infallible judgment or on the prerogatives of their own departments, instead of getting together with their fellow officials and with local civic bodies in a joint effort

¹ In at least five states—California, Michigan, Colorado, Illinois and Minnesota—leagues of municipalities and other state bodies are urging the adoption of uniform traffic ordinances which have been drafted to supplement the respective state codes. These model ordinances have been made available for the municipalities in pamphlet form, and in the first two states mentioned have already been enacted by numerous cities and villages. In some of the other states—New York and Wisconsin, for example—state motor vehicle codes are so comprehensive as to leave little room for additional local regulation, except in details—such as parking rules, the establishment of one-way and through streets, and the prohibiting of left turns at certain intersections—which cannot be made uniform throughout the state. The Wisconsin code even goes so far as to provide that neither cities nor villages shall pass additional traffic regulations—a stipulation which takes the traffic subject from under the home rule provision of the State Constitution, and is causing grave doubt as to the validity of much-needed local regulations.

The forthcoming report on the special committee of the National Conference on Street and Highway Safety recently appointed by Secretary Hoover to draft a uniform traffic ordinance adaptable to American cities generally, will no doubt give a great impetus to progress in this important and difficult field of standardization.

to solve this well-nigh insoluble problem? A few cities have organized traffic commissions through which some approximation of such coöperation has been brought about; but comparatively little use has yet been made of the valuable suggestions on “Organization for Traffic Planning” to be found in the 1926 report of the National Conference on Street and Highway Safety.

A conspicuous result of this lack of local coöperation in many cities is that, in the control and facilitation of local traffic, too little use has as yet been made of engineering skill. This has been due largely to too strict an adherence to the tradition of police control of movement on the streets. Traffic officers are, and doubtless should remain, under the control of the director of public safety or the chief of police, but a much more effective coördination is needed in most cities between the police and engineering departments. The limits of this paper do not permit a detailed discussion of this problem; but emphasis should, perhaps, be given to the importance of expert engineering skill in the selection and installation of signal systems and the marking of highways, as well as in activities generally recognized as of an engineering character, such as street opening, paving and widening.

During the past two or three years some progress has been made in the installation of signal lights operated on the so-called “progressive” or “wave” plan. Properly installed, this system makes possible an approach to a continuous flow of traffic at a predetermined speed, the lights changing from red to green as the motorist traveling at this speed approaches them. The result is the handling of traffic at a higher average rate of progress through congested sections than by the more common method of synchronized control; and the factor of safety is greater than

on streets where all lights flash green at the same time with the result that the motorist is tempted to travel during the "go" period at a dangerous rate of speed in order to "beat" the lights for an extra block before they flash red and bring him to a stop again. Obviously, the grouping and timing of the lights in such an installation is a rather technical engineering problem. Would the chief of police or even the city engineer in the average municipality lose caste if he were to admit that it is beyond him, and call in an expert consultant to advise on this and other problems of traffic control?

As I have pointed out in my paper on "The Problem of the Standing Vehicle," published in *The Annals of the American Academy of Political and Social Science* for September, 1927, there is need for a fundamental attack on the traffic problem through city and regional planning, and through much more drastic limitations of building heights and of density of population than American cities have yet adopted. Here the efforts of city officials must be coördinated with those of city planning and zoning boards and of the regional planning organizations which are gradually beginning to function in our metropolitan districts.

LACK OF ADEQUATE STATE LAWS

A third way in which most of our cities have fallen down on their traffic job is in their failure to insist on adequate state laws for the control of motor vehicles.

There has been available this year for enactment by the several states a Uniform Vehicle Code, drafted with great care under the leadership of Secretary Hoover, by committees of the National Conference on Street and Highway Safety. Some states have already adopted the code or important features of it, and several other states have

laws previously adopted which are so good as hardly to require wholesale revision; but most of our forty-eight commonwealths are still without an adequate motor vehicle code—or any at all.

It may be said that this is not a municipal problem, and that it therefore has no place in the present discussion. My belief is, however, that the lack of adequate and uniform state laws for motor vehicle registration, and for the licensing of operators and the regulation of vehicles on the highways, is of such outstanding importance that every city, in states where such lack exists, has but two proper alternatives—to use every effort to secure the enactment of such laws, or to meet their lack as far as possible by writing into local ordinances features which, in the more progressive states, are to be found in state codes. The courts would, I believe, sustain such ordinances as a proper exercise of a city's right to protect the lives of its citizens; but the complications involved in local enforcement would be so many that coöperation with other municipalities in a vigorous campaign for adoption by the state of the Standard Vehicle Code would be much the wiser course.

THE GRADE-CROSSING PROBLEM

Another traffic job of the first magnitude on which our cities and states have as yet largely fallen down, is the abolishing of railroad grade crossings. There were on December 31, 1926, according to the records of the Interstate Commerce Commission, on the railroads of the United States, a total of 234,280 highway grade crossings. Of these, more than 88 per cent—206,433 to be exact—were unprotected with any gate, signal or watchman. At the 27,847 "protected" crossings, the kinds of protection afforded and the number of casualties during 1926 were:

	Number of crossings	Number of accidents	Persons	
			Killed	Injured
Crossings protected by:				
Crossing gates.....	6,148	227	100	175
Crossing watchman.....	7,760	603	195	718
Audible and visible signal.....	6,427	216	143	270
Audible signal.....	5,308	406	216	460
Visible signal.....	2,204	262	119	269
Total protected crossings.....	27,847	1,714	773	1,892
Unprotected crossings.....	206,433	4,148	1,718	5,099
Total grade crossing of highways with railroads.....	234,280	5,862	2,491	6,991

An analysis of these figures shows that at the protected crossings the average for the year was one accident for each 16 crossings as against one accident for each 50 of the unprotected crossings. This is due in part, of course, to the fact that the more heavily traveled crossings are as a rule the protected ones, but the fact that 773 persons were killed and 1,892 injured last year at "protected" grade crossings in the United States is a strong reason for preferring abolition to protection.

Analyzing the 5,862 grade-crossing accidents of 1926 as to persons and vehicles affected, we find the following totals:

An amazing fact disclosed by another of the Interstate Commerce Commission's tabulations is that of the 5,862 accidents listed above, more than 1,100 were caused by vehicles *running into the side of trains*.

Our automobile marksmen are evidently fairly expert in attacking a locomotive or railroad car, whatever may be their skill in hitting the side of the proverbial barn!

Another surprising fact disclosed by the Commission's figures is that there was an actual increase in number of highway grade crossings on Class 1 railroads last year. Grade crossings to the number of 1,184 were constructed on these roads during 1926, while the

	Number of accidents	Persons	
		Killed	Injured
Pedestrians.....	519	293	241
Passenger automobiles.....	4,078	1,766	5,350
Autobuses.....	31	15	106
Autotrucks.....	861	281	902
Motorcycles or bicycles.....	26	18	13
Trolley cars.....	36	1	151
Animal-drawn vehicles.....	153	49	126
Other vehicles or machines.....	10	2	12
Pedestrians passing over or under trains or cars.....	27	7	20
All other grade-crossing accidents.....	121	59	70

number eliminated was 1,158, of which only 195 were eliminated by the separation of grade.

It has been estimated that to abolish all the grade crossings of railroads with streets and highways in the United States would cost at least \$20,000,000,000. No one, of course, advocates any such expenditure in the immediate future. But New York has made an excellent start towards a state-wide program by the adoption, in November, 1925, of a constitutional amendment authorizing the legislature to issue bonds aggregating \$300,000,000 for the elimination of railroad grade crossings, the expense of the work to be borne 25 per cent by the state, 25 per cent by the municipality and 50 per cent by the railroad company affected.

Any comprehensive program of grade separation, to accomplish the greatest good in saving life and expediting traffic, ought not to be restricted to railroad crossings. In many cases the separation of grades at intersections of highways with other highways would have much greater economic and humanitarian value than the abolition of crossings of minor railroad lines. Accidents and delays at street crossings are responsible for so many of our traffic ills that we must look forward to large and increasing expenditures throughout the United States for the separation of grades at the intersection of vehicular ways.

A nation-wide impetus that will grip the popular imagination and open the public purse must be given to the campaign for grade-crossing elimination before any substantial progress can be made. There is one way, at least, in which with the backing of the National Safety Council and other powerful organizations, I believe this could be done.

Unless the past is no guide to the future, the generally prosperous condi-

tions now prevailing throughout the United States will be followed, some time within the next few years, by a period of business depression. One of the best means of minimizing such "hard times" when they come, and of re-stimulating industry and employment, will be to have a well-planned program of public works ready to set going with the aid of state and municipal funds. Why should not the abolishing of grade crossings be made a major factor in such a carefully prepared plan? Engineering studies; determination of proper division of costs between states, municipalities and railroads; the voting of funds to be available when the emergency arises—these and other measures of preparedness in times of prosperity are dictated, I am sure, by a sound public policy.

REVOCATION OF DRIVERS' LICENSES

As indictment No. 5, most of our states and cities have fallen down on their traffic job by undue leniency to persons guilty of reckless driving. The average American of today would, I believe, rather lose his right to vote than his right to operate an automobile. If the latter were made by law in all of our states not a natural right but a privilege to be exercised only by persons able to pass strict mental and physical tests, and if the license were always revoked by the courts for driving when under the influence of liquor and for chronic carelessness or disobedience to traffic rules, the effect would be very wholesome. The importance of this means of lessening traffic accidents has been emphasized in several recent letters to *The American City*. For example, G. C. Smith, executive assistant of the Safety Section of the City of Cincinnati, writes:

We agree with traffic engineers in other cities that there is a certain percentage of drivers that will not be controlled by any traffic regulation

and it seems as though this percentage, which I believe is fixed at 12, is naturally reckless and responsible for most of the accidents that occur. For instance, in our records we find that the same driver will have accident after accident.

Arthur D. Hill, director of public safety of Toledo, states:

Of the thirty-eight fatal accidents for the first six months of this year, but two drivers were bound over to the grand jury and neither of these two men indicted. In three cases intoxicated drivers were killed.

And Phil Wright, acting mayor of San Antonio, advocates heavy penalties on speeders and reckless operators of automobiles, and says:

We have now in effect a "negligent collision ordinance" imposing a heavy penalty on operators of automobiles having a collision when in the opinion of the court the collision could have been

avoided by using proper precaution. This ordinance has shown excellent results.

Many otherwise well-balanced advocates of personal liberty, in persuading themselves that the Eighteenth Amendment ought to be either repealed or nullified, have apparently overlooked the folly of allowing any or all of our more than twenty million motor cars to be operated by potential drinkers. There is a large measure of truth, I am sure, in the remark attributed to Henry Ford that the era of the automobile is necessarily bringing to an end the era of intoxicating beverages. That the manufacture and sale of intoxicants can be assumed to be a matter affecting only the persons who consume the stuff, is one of the most amazing examples of rationalization of which the human mind has ever shown itself capable.

LOUISVILLE ELECTION FRAUDS IN COURT AND OUT

BY DAVID R. CASTLEMAN

Attorney at Law, Louisville, Ky.

The Court of Appeals of Kentucky has recently declared the 1925 municipal election in Louisville invalid and the offices vacant because of extensive and skilfully planned frauds. Whereupon the Governor appointed to office the opposing candidates dishonestly deprived of victory two years before. :: :: :: :: :: :: ::

IN the request for this article it seems to be assumed that the sinister conditions in the 1925 election (involving all the city and county government of Louisville and Jefferson County), which was recently declared void by the Kentucky courts, resulted from some weakness in the election machinery, some defect in the law, but it is not so—those faults, if any, were trivial and certainly not fundamental. The essential cause, more

probably, is the willingness of respectable groups of citizens to ally themselves with and sponsor a campaign which they know is being managed by men utterly devoid of political conscience. If they would not permit themselves as "the committee" to screen the real managers, the public, no longer misled, would quickly do its part. It is the old, old story over again of dummy corporate directors lending their names to bunco the

public — with an apologetic flood of indignation and surprise after the damage is done and the exposure comes.

FACTS ESTABLISHED IN COURT

That the art of election thievery was developed to the highest point of efficiency and placed in operation by the Republican organization in the 1925 election in Louisville clearly appeared from the judicial review of its plans and performances. That the Republican campaign committee and candidates were without any proven knowledge of it merely emphasizes the menace of such an alliance as they willingly made.

The language used by the trial court in expressing its conclusions from the evidence is as definite as words can possibly make it. The court said:

As to the charge of illegal voting, the evidence leaves no doubt whatever that there was a scheme, concerted by an inner circle of "practical" men in the Republican organization, to get into the ballot boxes a sufficient number of false Republican ballots to insure the seating of the Republican candidates, no matter what might be the result of the ballots lawfully cast. There is not a word of evidence that the Republican candidates or the Republican Campaign Committee, or any one of them, had any knowledge of this scheme, and, as stated above, it was admitted by counsel for plaintiffs in argument that these persons were ignorant of what was being done. But that the scheme was formed and was carried out in part, at least, cannot be seriously questioned. It is admitted by defendants' counsel that approximately five hundred illegal votes were cast and the proof shows that the number was larger than that. These were not ballots of qualified voters cast in an illegal manner, through ignorance or mistake. They were ballots cast by persons not entitled to vote at all, cast chiefly by hired impostors, impersonating registrants whose names were lawfully put upon the register a year earlier but who had meanwhile lost the right to vote in the precinct where registered by death or removal therefrom. There were a

few who voted twice and some where impostors voted the names of legal voters. Without other proofs, the mere fact that so large a number of false ballots was cast shows, of itself, that there was a concerted scheme to procure them. Things of this kind do not happen spontaneously. They are the product of a plan.

But there is other proof. It is not necessary to accept all of the items of evidence offered in support of the claim of conspiracy. Some of them are, perhaps, questionable. But there is enough that is unquestionable to establish the existence of the conspiracy claimed, a conspiracy to undermine the very foundation of popular government. No condemnation can be too severe to characterize such treason against the very spirit of our institutions.

It may well be reasoned that the development and execution of such a conspiracy was not the incident of one election. It was the outgrowth of a political habit, systematically nurtured through many campaigns by the same "practical men" who controlled in 1925, all the while gaining force in personnel of operators and cunning of plan. A fair understanding of it, therefore, requires something of a review of Louisville's political history.

The Republican organization was continuously in control of the local government in Louisville from 1917 to the election in November, 1925. This administrative authority included, of course, the control and custody of the election machinery and equipment, apportionment of voting precincts and, most important of all, the administration of criminal laws, carrying, as its natural incident, a sinister mastery over those professional and semi-professional lawbreakers, who were shrewd enough and reckless enough to be of great service in any police-protected plan of election stealing.

PERMANENT REGISTRATION LAW PASSED

Multiplication of the electorate, through the enfranchisement of women and the growth of the city, had made

the old system of *annual* registration of voters an easy instrument of fraud, so that in 1924 the legislature of Kentucky provided for a so-called permanent registration system. This contemplated that a voter once registering should thereafter be entitled to vote in all subsequent elections so long as he remained a resident of the same precinct. An important feature of this law was the method provided for ridding the registration books of illegal registrants at purgation proceedings held annually in each precinct approximately thirty days before election day. A Democratic and Republican purgation officer were appointed to hold these proceedings in each precinct, with power to take testimony and decide upon the eligibility of any name challenged. In case of disagreement either officer had the right to certify the name to the circuit court, where the voter's eligibility could be determined. If the purgation officers unwarrantably struck any name the voter had the right to appeal to the circuit court.

It is important to note that the law provided, as an aid to identification and investigation of registrants at purgation time and on election day, an elaborate form on the registration book in that the registrant was required to set out not only his name and address, but matters entering into his personal description—height, weight, occupation, etc., and finally was required to sign in the registration book his or her signature, a method, of course, being provided for signing where the registrant disclaimed, under oath, an inability to write.

A special federal census in 1925 showed that Louisville had a negro population of approximately forty-seven thousand. Most of them lived in the so-called solid "black belts" where the Democratic party was

without election officers. (The constitution requires residence in the precinct as a qualification.) Many of these people never live in one place longer than a few weeks and the districts were dominated by Republican leaders. Altogether these things made it exceedingly difficult for the Democrats to obtain accurate information as to the legality of registrations in these localities. At the election approximately 32,500 negroes appeared on the registration books—70 per cent of the entire colored population, men, women and children.

CONSPIRACY BASED ON FAILURE TO PURGE LISTS

It is important to keep in mind the detail and theory of operation of this law providing for registration and purgation, because in its evasion and abuse the Republican conspiracy was founded. Thus after placing upon the registration books, in 1924, the names of all the voters in the city (not to mention illegal registrants), when the registration approached for the 1925 election thousands of those who had registered in the previous year had moved into other precincts and, as they had the right to do, these voters applied for and obtained registration in the precincts appropriate to their new residences. Thus the same person was registered in at least two separate precincts, appearing upon the book of each as an eligible voter. The law provided that in such cases, at the time of making the new registration, the registrant should indicate whether he was registered in another precinct and make proper entries for cancellation, but this provision of the law was not observed by the Republican party, then in office, except in a very few instances.

The 1925 registration having been completed, the Democrats set into

motion the law's machinery for canceling such of the illegal registrants as its investigations had disclosed, amounting to approximately ten thousand names. They asked that these names be certified to the purgation officers that they might meet in their precincts and strike off the names that were illegal and ineligible. The purgation remedy affected then and now the very vitals of the registration law, yet it was deliberately thwarted by the Republican organization, through instructions to its representatives, acting as purgation officers, framed in cunning words to the effect that the officer should not strike off any name of a removed or dead registrant. Of course, the Democratic officer could not strike any name off by his separate act and, as we have shown, the only recourse left was to certify the name to the circuit court. As a result there were poured into the circuit court ten thousand separate purgation cases for decision within the two weeks before election day. The impossibility of the task was further added to by the obstructive delay of the Republican officials who had, through their offices, the duty of issuing and serving the notices upon the challenged voters.

THOUSANDS ON BOOKS NOT ENTITLED TO VOTE

Accordingly on election day there were thousands of names appearing as eligible voters upon the official registration books, which were not entitled to vote, and which should have been cancelled in the operation of the law, and would have been, except for the methods adopted by the Republicans to thwart the law. The reason for these tactics was that the Republican organization knew and had records in their headquarters of these ineligible names, which they purposed voting, through impostors, on election day.

It was developed by the evidence in the contest case that the Republican organization had made a poll of every precinct in the city several times before the registration and that they had, upon a certain set of books kept at their headquarters, the names of registrants who had become ineligible. *The fact that these names were not entitled to vote was not indicated on its precinct books, which it put into the hands of its precinct officers on election day, but on the other hand, those books, on their faces, showed names to be eligible which headquarters knew were not eligible.*

Upon this state of facts the question naturally arose: Why did the Republican organization make its poll and find out the ineligible names unless it was to give that information to those representatives who would be looking after its interests in the voting places on election day? No other legitimate use for such information can be thought of. But there was a use made which was the natural sequence of the plan to keep these ineligible names upon the official registration books. They planned to vote those names and naturally it was not well that their own precinct books should show the disqualification. There is little doubt that in the white districts many votes on these names were put over on many Republican precinct officers who were not in the conspiracy and felt justified in allowing any name to vote which their dearly beloved headquarters had not marked otherwise.

The use of repeaters or impostors in elections is doubtless a natural outgrowth of the complexities and confusion of the mass in city politics; but, in view of the fact that our registration books carry a physical description of each registrant, it is somewhat more difficult to perpetrate the fraud now than it was in the years gone by when

the only information appearing upon the record was whether the voter was black or white—all being then males of course. Scientific management, therefore, had evolved in the Republican organization a scheme to defeat this precaution of the law by selecting the impostor with some attention to likeness to the voter he was to impersonate. They supplied themselves at headquarters with thousands of printed forms ("repeater slips"), corresponding to the form on the official registration book; then they copied on to each slip the name and description of an ineligible voter as it appeared upon the registration book. For a week before election day a large number of faithful organization workers were engaged in the preparation of these slips in a special room in the neighborhood of, but not in, the regular headquarters. These facts were developed by the testimony of the private secretary of one of the Republican leaders who had assisted in the work. It is interesting to note that the printed matter on these slips was so phrased and disguised that they gave on their faces the impression that they were to be used in connection with the registration; but, as was later admitted, they were not used in that connection at all. It is further interesting to find that each slip had upon it a space for inserting the street address of the voting place where the name thereon could be voted, so that when the slip finally came into the hands of an impostor he knew where to go to perform his service.

IMPOSTORS ASSEMBLED IN CONCENTRATION CAMPS

The next step in the execution of the conspiracy involved the mobilization and direction of the army of impostors. This was a strange crew, divided into concentration camps—some white, some black—each in charge of a director,

into whose hands were placed a number of the repeater slips. Remembering that they were to impersonate voters of all degrees in society's scale, it was interesting to find that there were among them Jews and Gentiles; young, middle-aged and old; whites and blacks; Italians, Germans and Irish, corporate executives, mechanics and bums; males and females, organized with real attention to detail. One amusing story was how a white ex-convict out of luck was dressed up in a suit, loaned him for the occasion, that he might look more like a voter.

The bold, unrestrained, unafraid spirit actuating the Republican leadership was disclosed in the fact that the personal servant of the Republican chieftain voted at least twice (and he has never even been arrested, much less penalized); while the chief's first assistant, when chided with the lawless reputation of his lieutenants, defiantly declared that there was no prejudice in his organization against bootleggers.

Attached to these camps of repeaters were "flotillas of automobiles for their conveyance about town," as they are described by the trial judges; and the "camp director" selected his men by the slips which furnished the information needed to find the voting place, answer the description and put over the vote.

As suggested above, this plan of operation was such that when a repeater arrived at a precinct the Republican precinct officer would find, both on his own organization's and the official registration book, that the name was eligible to vote, and so it was voted without headquarters being required to take into the confidence of its conspiracy all its precinct officers. How well the scheme worked and how accurate were the impersonations is illustrated by the voting of the names of prominent Jewish people, Italians

and others from fashionable hotels and apartment houses in precincts in which it is difficult to believe that all of the Republican officers knew there was a fraud being perpetrated. In the impersonation of voters the Republicans used indiscriminately ineligible names whether they were registered Republican, Democratic or Independent, and efforts to vote names registered as Democrats in Democratic strongholds were traced back to their repeater camps.

This in brief was the fabric of the conspiracy which, when all is said, was based upon the principle that, starting with a vast amount of repeater material, they would silently send into the polling places, all day long, applicants to vote these names, and while they did expect and did receive rejection in many cases, the experiment developed early in the day the polling places at which resistance was or was not to be found. When an impostor applicant was rejected he simply walked out of the polling place and was sent off to try another name at another place, so that in the end the plan simply involved a question of how many fraudulent votes could be put over by organized, orderly, persistent effort.

OPERATING DETAILS SHREWDLY ARRANGED—DISORDER TABOO

Important operating details were arranged with admirable shrewdness, looking both to the disguise and promotion of the plan. As has been noted *disorder* was taboo. Operations visible to the naked eye were discouraged. One reason for this lay in the fact that a Citizens' Committee of one hundred outstanding business men were on duty election day, circulating, in pairs, throughout the city "to insure" a fair election. This movement was suggested by the Republican

organization and was held up as an example of its honorable intentions. These committeemen wore long streamers to indicate their arrival at voting places and naturally their observations could reach no farther than the surface of things. In the contest case great store was laid upon their testimony by the Republican organization to exonerate itself from the charges of fraud, because these gentlemen, with rare exception, testified that they saw nothing wrong and knew of nothing subject to criticism. In response to this the court of appeals, in its review of the case, said:

This naturally would be true. This conspiracy was not something that would be discovered by men of this type passing about the city. . . . We do not regard its report as throwing much light on matters. They are to be commended for their efforts to bring about a fair election, but care had been taken that the work of the conspirators should be done in such a way that the mayor's committee, and other good citizens, would know nothing of it unless they discovered it by accident.

However, in several instances, committeemen had an inquisitive impulse to find out what was going on, and, realizing that the operations at the voting places were covered up, they sought out and entered repeater camps in negro districts and found repeater slips actually in the hands of the "directors." What these men discovered subsequently furnished well-nigh indispensable corroboration of the testimony which came from witnesses engaged in the conspiracy and necessarily, therefore, of questionable character.

POLICE REFUSED TO ACT

Again the conspiracy had absolute police protection. In spite of the hundreds of fraudulent votes, which were definitely proven, there were hundreds of attempts, which were re-

jected, and yet not a single arrest was made, except in three instances. These were made at one precinct upon the absolute demand of a citizens' committeeman, after he had seen repeating attempted and after one repeater had been released by a Republican officer on a plea of youth. It may be interesting to know that in the case of these arrests the prisoners were promptly released on bail furnished by the Republican henchmen. They have never been brought to trial and the Republican administration in the criminal court has never even forced a collection of the bail bonds.

At another precinct a negro voted the name of a man admittedly dead, and the police refused to arrest him unless the sole white Democratic representative in that precinct would leave the polling place and go some distance away to obtain a warrant at the city hall. The warrant was obtained, the man was arrested and was promptly released by the Republican authorities in the criminal court.

The alliance between the police and the Republican organization was further exemplified by testimony disclosing the assignment of certain politicians to collect money regularly from them each pay day throughout the year,—with no very definite explanation as to who got the money after it reached headquarters.

In the plan of this conspiracy the police were expected to do *nothing* and well they carried out their part of the program.

NOVEL METHOD OF PAY ROLL CONTROL

The method of paying repeaters was interesting. In the negro districts this was handled through a system of bulldog checks—an aluminum disc about the size of a half dollar, bearing the imprint of a bulldog. A precinct worker would give a check to a negro

repeater who had put over a vote and this was then taken to a district paymaster, who would redeem it for two dollars. This plan served a double purpose in that only a few men had to be trusted with the actual handling of money and the appearance of money around the polling places was avoided. It is common knowledge that frequently precinct workers are indiscreet and when they have money to handle they make displays of it, while others are faithless and keep the money for themselves. The Republican plan corrected these evils.

Acts of intimidation and violence were confined to one assault by a policeman upon a white voter in a negro precinct and to one crowd of negro thugs who circulated through the negro districts attacking several negroes who were wearing Democratic badges. The principal idea behind the operations of this gang seems to have been to give warning to all negroes that the black belt was unsafe for Democracy. In one instance a negro Democratic election officer was called out of the polling place and was shot at and driven off by the gang. From a police standpoint, the only result of these operations was that the Democratic negro shot at was arrested, as likewise, in the several other instances, the negro Democrats assaulted were arrested, and the Republican gunmen were allowed to go unmolested. Their names were known then and now, but they have never been brought to justice.

As to methods in the voting places: The challenges of Democratic representatives were mostly ignored and the election officers would not require applicants to furnish a signature for comparison with the signature upon the registration book. Voters were allowed to crowd in, so that intelligent identification was impossible; and, to

cap the climax, when the time came, in the course of the contest litigation, to offer an explanation of the admittedly fraudulent voting, the Republican organization brought forward strange stories of how negro Democrats had perpetrated the frauds, and attempted to foist these stories on the court as testimony; but the whole wretched business came to utter collapse and shipwreck upon the fact that in the precincts in question the Democratic candidates received no votes. It is really remarkable that such a ludicrous theory should ever have received sponsorship from the men who were intelligent enough to have conceived the original conspiracy.

MONEY

Money, as a part of this conspiracy, has not been heretofore mentioned, but rather has reference to it been saved until the last that its evil influence might be emphasized here, as it has been in many other post-election investigations. There seems to be no practical way of revealing corruption funds before an election, or of giving the public an opportunity to become indignant then about such a state of affairs. It is only after the damage is done that the truth is revealed and the public finds how it has been bought and sold.

In the Louisville case the Corrupt Practices Act, by the most liberal interpretation, permitted an expenditure of \$85,800 as the maximum all candidates upon the Republican ticket might spend collectively. The Republican Campaign Committee filed statements, as required by the Act, showing an expenditure of \$55,744, upon the oath of an amiable chairman, who "did not know." The testimony showed that they actually spent \$141,000. When asked about this deliberate falsification and discrepancy the

"practical" manager simply said "I can't explain it."

Of this money at least \$32,000 in cash was shown to have been in headquarters on election day, having been brought there early in the morning in one dollar and five dollar bills. Twenty thousand dollars of this came out of a safety vault box, which had been held for at least four years, in the name of the two Republican bosses, as the secret store of their political funds. The source of these funds and the amount which had passed through this box was said by one of the bosses (who testified) to be known to no living man, other than the one boss who elected not to testify. The distribution of this money on election day was not reasonably explained,—at least as to some \$13,000 or more,—and this sum unaccounted for, at the prevailing rate paid repeaters, \$2.00 each, indicated a volume of at least 6,500 fraudulent votes. The balance of the funds were under the nominal control of a bank president, as treasurer of the Republican organization. Here again the public was deluded by the association of this splendid gentleman's name with the Republican management, because, as a matter of fact his control of the fund was *nil*. It was spent entirely under the direction of "the inner circle of practical men," the checks being perfunctorily signed by the reputable treasurer. When it was developed in the trial that \$12,000 had been drawn from his bank in one and five dollar bills on election day and carried to Republican headquarters "the treasurer" was utterly astonished. A detailed analysis of the disbursements shows a personnel of beneficiaries of the Republican organization's bounty which carries an interesting significance to those persons who are acquainted with the

relationships and associations of Louisville politics; it means not much to any other.

These, then, were the strategies of the Republican conspiracy in 1925 which the courts denounced so vigorously; and by its exposure is brought a warning to those best minds and respectables who have been ever ready to walk in darkness with notorious political tricksters, in election times,

that they might have a working alliance with the administrative powers, between elections, so long as they were not embarrassed in their own consciences by any definite and visible evidences of fraud which could not be explained away. Probably the courts and the public of the future will not deal so kindly with unseeing and unknowing campaign committees and candidates.

CRIMINAL STATISTICS AND IDENTIFICATION OF CRIMINALS

BY LOUIS N. ROBINSON

A report submitted to the Sub-committee of the National Crime Commission on Pardons, Parole, Probation, Penal Laws and Institutional Correction. :: :: :: :: :: :: :: :: ::

IN our effort to understand and appraise that part of the machinery of criminal justice which takes hold of the criminal at the time of his conviction, we have found it necessary to make some study of the work of other parts of the machinery, that is, of the police and of the courts. After all, it is one machine, not three or four, and it has but one purpose, namely, the protection of society from the injurious acts of individuals. So interrelated are all the parts, so dependent for efficiency one part on the other, that it must function as a whole if it is to guard society from the attacks of those who would do it harm.

THE PARABLE OF THE WHEAT GROWER

The interdependence of the parts of the machinery of criminal justice can best be illustrated by a parable: A certain farmer had a large field of wheat. He hired men to cut it and bring it to the threshing machine. It was

threshed, and the grain hauled to the storage house and finally ground into flour. He was astonished to find how little flour he had, and began to investigate. The first thing he found was that the men he hired to cut the grain and to bring it to the threshing machine had left by far the larger part of the grain standing untouched in the field. He found, too, that the threshing machine did not do a good job of separating; that the grain moulded in the storehouses and that the mills were not doing all that they could to make the most and the best flour out of the poor stuff brought to them. The moral, we think, is clear: Our police must catch a larger per cent of criminals, and our courts must tighten up on their procedure. More efficient work in prisons and reformatories and more genuine probation will, of course, assure a better product but these divisions of the machinery of criminal justice can act only upon that part of the criminal crop that

is brought to them by the police and the courts and this is, indeed, but a small proportion of the total.

THE GODDESS OF JUSTICE IS TODAY A
DISSOCIATED PERSONALITY

Unfortunately, this fundamental fact of oneness has been lost sight of, and the various parts now operate independently and haphazardly with the result that we have undoubtedly more crime in proportion to population than any other civilized nation in the world. This lack of coöperative functioning, so essential if any headway is to be made against crime, is set forth in the following quotation:

Some years ago, I piloted a group of students through the Norristown State Insane Asylum. At the end of our trip we were taken to a huge dining room. One scene that I witnessed has always remained with me. Seated at one of the tables were ten or twelve inmates, men and women, who seemed to be having a very interesting time. The conversation was voluble and animated. Several were talking at once. The strange thing, however, that I noticed was that each talker had no listeners. Each individual seemed to be separated from all the others by an invisible wall, no less effective, however, than if it had been a wall of stone or concrete. Each lived in a world of his own in which interesting things happened but which had seemingly little or no relation with the worlds in which the others lived. The evening meal, the common board, usually effective in producing a spirit of group unity, and common life, had no such unifying effect on the ten or twelve inmates. Each lived unto himself alone.

The parts of the machinery of criminal justice are, I sometimes think, as isolated from each other and as lacking in unity as the insane individuals gathered about the table in the asylum. The people who specify what acts are to be crimes, the police who catch those who commit these acts, the jails that hold the criminals for trial, the courts that try the accused, and the prisons and other agencies which receive the offenders for punishment do not function as one unified organization through which a common purpose runs. Each part lives and works alone, knowing little and caring little what the other

parts are doing and failing thus very largely to accomplish the task of protecting the public from crimes, a task which is their only excuse for being.¹

Put in business terms this state of affairs may be likened to the condition of a huge holding corporation made up of several individual units with numerous branches, operating over a great expanse of territory and doing a big business, so loosely organized, however, and so devoid of effective supervision, that the units do pretty much as they please and the stockholders stand around helpless and hopeless in the face of the loss which they plainly foresee. "There is no head," says the Minnesota Crime Commission, "to any of these groups of officials, no agency for co-ordination of their work. Furthermore, even in a single locality, there is no provision for coöperation among the officials concerned with crime. Sheriff, police, county attorney, and judge may work together—or they may not. Nothing in our law compels them to co-operate. They owe responsibility to no common chief, except the rather vague one to the public."² Business concerns have been pulled out of just such holes and made to pay good dividends to their owners, but it meant that somewhere there was enlightened and understanding leadership, not merely the use of strong-arm methods. Our great public organization for the suppression of crime can also be rescued from its present evil plight, but not without thought and much hard work.

ACCOUNTING: THE FIRST STEP IN BUSI-
NESS EFFICIENCY

When a business is small, it is possible for the owner to hold all the details

¹ Louis N. Robinson, "The Content of Punishment," *Annals of the American Academy of Political and Social Science*, May, 1926, pp. 229-232.

² Report of the Minnesota Crime Commission, January, 1927, p. 15.

in his head and personally to supervise all the works. After the business has expanded to a certain point, this kind of control is no longer possible and resort must be had to accounting. Now, anyone familiar with the methods of big business today knows that not a thing is done without a record being kept of it. The science of business statistics has come to the aid of the owner, and enabled him to maintain contact with far flung forces operating sometimes literally thousands of miles away.

NO CHECK-UP NOW POSSIBLE ON THE AGENCIES OF CRIMINAL JUSTICE

How is it with this great organization which we call criminal justice made up of police, courts, prisons, parole and probation officers, and doing a business that runs into millions and millions of dollars in each state of the Union? What do we, the owners, know about the operation of these various units? Almost nothing. The United States has the worst criminal statistics of any civilized country in the world and has the most crime. Is there any connection between these two facts? It seems to us that the connection is clear. Without detailed facts and figures showing exactly what is going on, we, the owners, can not exercise any effective control over the individual units engaged in the work of suppressing crime. We may no longer depend on what we as individuals know about affairs; the business has grown beyond our personal knowledge.

In 1922, the American Institute of Criminal Law and Criminology, said:

The annual reports of the Committee on Statistics of the Institute have shown that no city nor state in our Country now publishes adequate criminal statistics for the guidance of the public, the legislature and executive officials. The contrast between our ignorance or loose guesses and the instructive statistics issued in England and on the Continent is discreditable, and our lack of

knowledge retards intelligent and efficient progress. The police, the public prosecutor, the judiciary and the general public alike suffer and are all, particularly the public, subject to being misled by self-deceived or unscrupulous individuals or newspapers. We believe that the dilatoriness, inefficiency and costliness of the Criminal Courts could not have continued had their defects been clearly revealed by proper, annually-published records.¹

POLICE REPORTS

An absolute essential in the building of a good police force is the matter of reports. No modern business concern would dream of carrying on for even a day without having a complete system of recording its work; and yet few police forces in this country keep records that would even remotely compare with those of the average business house. It would seem, as the first principle in efficiency that the head of every police force should have laid before him daily a summary of crime conditions in the city, and that at the end of the year he should make a complete public report, not merely of the arrests but of the complaints as well. How can we, the public, judge the efficiency of a police force in eliminating crime if we have no records that will make possible a comparison of complaints with arrests, that is, of the amount of work to be done by the police with that accomplished? For the most part, the annual police reports are little less than ridiculous. Information as to the number of sick horses, bushels of oats for the horses, pairs of puttees bought, days of illness, number of guns, and sometimes the number of arrests, can be had, but it is useless to look for a statement as to the number of crimes reported or any facts that would enable one to judge of the efficiency of the force. How can the men be assigned to the various districts

¹ Program of the American Institute of Criminal Law and Criminology, February 1, 1922.

of a city if a constant watch is not kept on the varying criminality in each district? The lack of adequate statistical information bearing on the activities of the police in the suppression of crime is certainly one good explanation of the prevalence of crime in American cities.

COURT WORK AND STATISTICS

Effective public control of the criminal courts, in the broad democratic sense of the people controlling an institution of their own creation, must rest on judicial criminal statistics which for this purpose are today practically non-existent in all the states of the Union with the exception, perhaps, of Massachusetts. On some such control as this, analogous be it noted to that exercised by the stockholders of a corporation on the basis of monthly, semi-annual or annual reports must we depend for the maintenance of a high level of performance. It can not be too strongly emphasized that changes in the machinery of the courts, however much they may be needed, will not alone insure increased efficiency. Only when the public is put in possession of facts sufficient as a basis for intelligent criticism will there be present the possibility of compelling results.

Many of the states recognized the importance of judicial criminal statistics years ago, long before business organizations with their elaborate statistical departments demonstrated how to maintain effective supervision through accurate accounting. For example, New York state has been trying for ninety-eight years to compile statistics of convictions in courts of record and has not yet succeeded in developing them to the point where they are worth anything. No other state can quite match this long record of wasted effort although some of them come very close to it. The first task which each of the recently created state

and city crime commissions has had to undertake, has been the collection of data relating to the work of the courts. Not one could turn to reliable compilations but each was compelled to start independent statistical inquiries of its own.

WHAT DO WE KNOW OF OUR DEALINGS WITH CONVICTED OFFENDERS?

Certain of the states have tried to keep track of the population in prisons, jails, workhouses, etc., but the work of collection, compilation and analysis of the figures has been, for the most part, so poorly done that it might just as well have been left undone.¹

The federal government has likewise tried its hand at this task. Under the law governing representation in the house, our central government is forced to count noses every ten years. In 1850, someone conceived the notion of branding all criminals at this decennial round-up and this practice has been continued, with varied modifications, to this day, although since 1890 the census year and the year for securing information with regard to criminals has not always coincided, due to the desire of the census bureau first to finish with the general population statistics before considering special classes. Thus we have reports for 1850, 1860, 1870, 1880, 1890, 1904, 1910 and 1923. We note that between 1890 and the next census of criminals a period of fourteen years elapsed and that between 1910 and the next count an interval of thirteen years. Imagine a business concern that looked over its affairs once in thirteen or fourteen years! The reports for 1850, 1860, and 1870 are of so little value that it is useless to discuss them here. The report of 1880 is a great improvement over the preceding reports but is

¹ Louis N. Robinson, "Criminal Statistics in the United States, Boston and New York" (Houghton Mifflin Company), Chapters IV and V.

nevertheless a flat failure from the point of view of determining the amount of crime in the country. Only those criminals who were found in *confinement* on June 1, were enumerated, no attention being paid to those who had been *committed* during the year. For the same reason the report of 1890 is of little use. In the report of 1904, this mistake was remedied, and the changed procedure was followed in 1910 and 1923. Consequently, these three reports do give us an interesting picture of the stream of humanity which pours through our penal and correctional institutions. Beginning with the present year, 1927, the federal government will collect statistics annually from the state prisons or penitentiaries and from the state reformatories for adults. So inadequate are the records kept by jails, workhouses, houses of correction, road camps, etc., that the bureau of the census with its present statistical force finds it useless to attempt annually to procure statistical information from them. The annual reports of the federal government will therefore cover only about 9.5 per cent of the total commitments to our penal and correctional institutions.

OUR FEDERAL CRIMINAL STATISTICS ARE TOTALLY INADEQUATE

Let no one imagine for a moment that the present federal criminal statistics are adequate for supervision and control over the machinery of criminal justice or give to the scientist the data which is needed for the study of crimes and criminals. What we need to know is, first of all, the number of crimes that are reported to the police each year. Secondly, we should know how many arrests are made, and then be told what happens at each stage of the proceedings until the man is finally released from the court or the prison with a clean bill of health or declared

incurable and fit for perpetual confinement. In other words, we should have information showing how many cases are thrown out by trial magistrates, by grand juries and by public prosecutors, how many are tried, convicted and what is done with and what becomes of the convicted. Without this information, we can bluster, complain and scold to our heart's content, but we cannot enforce efficiency because we can not place our finger on the sore spots that need attention. Now the decennial reports of the federal census bureau deal only with convicted prisoners, and, as a matter of fact, with not all of these. For example, those who paid fines instead of "doing time" as a substitute, escaped mention; so also those who were placed on probation, an ever increasing number, be it noted. Even if these two classes were included, the statistics would not suffice. We have already called attention to the excessively long interval between the appearance of these reports, but we should note especially that they tell us nothing about the work of the police, nothing about the work of the courts, give no information on the success of institutional and parole work and consequently must be considered as only a partial report from only one of the operating units of this great governmental plant. The effort to collect annual reports is a step in the right direction, but, even if successful, will not suffice since it relates solely to the narrow field of state prisons and reformatories.

CONCLUSIONS

This committee wishes, therefore, to call attention to certain fundamental facts: The public must recognize that the police, the courts, the prisons and reformatory institutions, the probation and parole officers are all parts of one great organization for the protection of

society from crime. It must also realize that it cannot maintain efficient control of this huge concern without the aid of scientific accounting. Furthermore, it should understand that the collection of criminal statistics is a peculiarly difficult problem in this country. Each of the forty-eight states is free, subject only to certain general provisions in the federal constitution, to enact such laws as it deems effective in dealing with crime. Within each state, local control of police, courts and penal institutions adds to the difficulty of collecting figures. Crime, however, is not solely a matter of local importance. Before we can obtain adequate criminal statistics for the United States as a whole, much foundation work will have to be done in each state. Present methods of keeping police, court, and institution records will need to be overhauled and a plan of reporting to some central agency thoroughly worked out and placed on a business-like basis.

We are convinced that each state should establish a bureau of criminal statistics. Such a bureau would not conflict with the Federal Bureau of the Census but would, on the contrary, be of enormous assistance to it. The individual states have the power, if they care to exercise it, to collect the information needed to enable us to deal intelligently with crime. Unless the individual states can be made to see that criminal statistics are necessary to secure efficiency in the administration of criminal justice, it is extremely doubtful if the federal government will ever be in a position to compile trustworthy information on crime and criminals for the United States as a whole. A state bureau of criminal statistics, if properly manned and scientifically run, could within a very few years do more to make the administration of criminal justice what it should be than any other innovation of which we have knowledge.

IDENTIFICATION OF CRIMINALS

If the police are to bring a reasonable proportion of the criminals of this country before the courts of justice and present evidence that will convict, then there will have to be a great development and expansion in the machinery now used in taking and recording fingerprints.

LACK OF COÖPERATION WITH THE FEDERAL BUREAU

The federal department of justice maintains the only bureau of identification which may be considered to be of national scope. It is a well managed bureau doing good work but greatly limited by the meager use now made of it. It can not require chiefs of police, sheriffs and constables to send in finger prints. It is run merely for their convenience; they may use it or not. While there are now some 481 chiefs of

police using the bureau, this does not mean that duplicates of all finger prints which they take are sent to Washington. Each uses this service only in case of necessity, that is, when the criminal can not otherwise be identified. To July 1, 1924, New York had sent 1,335, Chicago 2,331, and Philadelphia, 515. This failure of complete registration means a great lack in all around efficiency even for those cities which do use the federal bureau, for while a certain criminal may be well known in one city he may be entirely unknown in another one. Hence if the second city to which he has gone sends his finger prints to Washington, it will not get any help in identifying him, for the reason that the first city did not find it worth while to send in a duplicate of his finger prints. Only 362

sheriffs out of the two to three thousand in the United States, be it noted, have ever used this bureau, and as in the case of the chiefs of police these have not sent in a duplicate of all finger prints taken, merely the occasional one.

STATE BUREAUS OF IDENTIFICATION
GREATLY NEEDED

Only thirteen states (California, Indiana, Iowa, Massachusetts, Michigan, Minnesota, Nebraska, New York, North Carolina, Ohio, Oklahoma, Utah, Washington) now have state identification bureaus and some of these have as yet scarcely begun to function.¹ It would certainly seem the part of wisdom for each state to establish a central bureau of identification. "Out of the first 48,000 finger prints received by the California bureau, 7,500 were identified as having prior criminal records, unknown to the arresting departments. Many habitual delinquents, when confronted with the records of their prior conviction, plead guilty and thereby save the state the expense of jury trial."² "Six hundred and sixteen of the arrests were fugitives escaped from penal institutions outside of this state. The identification and subsequent extradition eliminated the expense of prosecution and confinement in California. . . ."³

Such bureaus are needed to develop the finger print work in rural areas and to standardize the whole work of identification throughout the state. "A primary difficulty," says Mr. Hoover,

¹ Date of establishment of State Bureaus of Criminal Identification: California, 1918; Indiana, 1927; Iowa, 1920; Massachusetts, 1905; Michigan, 1925; Minnesota, 1925; Nebraska, 1921; New York, 1896; North Carolina, 1925; Ohio, 1923; Oklahoma, 1925; Utah, 1927; Washington, 1923.

² *Minnesota Law Review*, Vol. II, January, 1927, Supplement, p. 23.

³ *Ibid.*, p. 24.

director of the federal bureau of investigation, "has been caused by the lack of knowledge on the part of sheriffs of the nature of finger print impressions as an invaluable guide to identification, and the correct process for securing the desired prints."⁴

The Iowa state criminal identification bureau realizing the great necessity for such educational work, conducts a school once a year for sheriffs, and chiefs of police, so that the fullest coöperation may be had between the local law enforcing officers and the bureau. The brief tenure of office of sheriffs and constables changing so frequently makes the prospect rather a dreary one, but this work of education will certainly have to be carried on by some state agency.

A state bureau of criminal identification is an invaluable aid to all agencies and organizations that deal with offenders. Of what significance is a severer penalty for a repeater, or a life sentence threatening a man who is convicted of his fourth felony if there is no authoritative means of ascertaining how many previous sentences he has served? Certainly the offender will not confess his past dealings with the law, and unless he happens to be particularly notorious or has the ill luck to be tried in the same court or remembered by a judge or prosecuting attorney, how can the recidivist be singled out for either added punishment or special corrective treatment? Every social agency today insists on securing as complete a case history as it is possible to obtain before attempting to deal with an individual. The success of our newer methods of handling offenders is going to depend in large part on what we can find out about them. The

⁴ Report of J. Edgar Hoover, Director of Bureau of Investigation, Department of Justice, July 20, 1926, pp. 6, 8, 9.

Massachusetts bureau of identification has this to say of the assistance it has rendered in this direction:

During the past year we have had special opportunities to assist some of the newer agencies. Psychiatrists find that complete criminal records are necessary before they can make decisions concerning the mental and criminal tendencies of their subjects. The probation officers in various sections of the state have continued their coöperation with this department. For their work, our system of positive identification is necessary in order that they may obtain complete criminal records. A number of their violators have been advertised by means of finger print records through the Bureau.¹

The detection of criminals, one of the weak points in our police work, would be greatly facilitated by good state bureaus of identification. The Oklahoma state bureau, established in 1925, after a year or so of activity, in discussing this phase of its work, says:

A State Criminal Identification Bureau serves the purpose of bringing together in one office information useful to all police officials throughout the state. A Bureau of this kind serves to unify the police units and sheriff's offices. Instead of isolated and poorly functioning defenders of the public, the peace officers are, now, more homogeneous organizations, better equipped to deal with criminals.²

August Vollmer insists that the centralization of records is indispensable. He says:

Formerly police records were kept in each of the police units within the city. Experience has shown that they (the records) are inseparable, and to be correctly informed of crime conditions, we must centralize our records. A bureau of records, if properly organized, is the hub of the police wheel.³

¹ Quoted from 1925 Report of Agent for Identification of Criminals. Massachusetts Department of Correction Report, p. 154.

² Report of Oklahoma State Bureau of Criminal Identification and Investigation for Period Beginning April 1, 1925, Ending November 30, 1926, p. 7.

³ *Journal of Criminal Law and Criminology*,

AN ADEQUATE IDENTIFICATION SYSTEM FOR THE UNITED STATES

In our opinion state bureaus of criminal identification are indispensable units in a national system of criminal identification. It is impossible for the federal bureau to do all the work; it can, however, serve as a clearing house for all the forty-eight states. This is as much as it can or should do. The American Prison Association has made the following recommendation.

We recommend that each state of the United States enact the necessary legislation to establish a state bureau of criminal identification to coöperate with the various departments of police, and the National Bureau of Criminal Identification.⁴

Only state bureaus can undertake the huge responsibility of training local police officers in the scientific business of taking correct and systematic finger prints.

After a state bureau has been established, all finger prints should then be made in triplicate, one for the office making the arrest, one for the state bureau and one for the central bureau in the federal department of justice at Washington.⁵ The Oklahoma law dis-

"Aims and Ideals of Police," Vol. 13, August, 1922, p. 256.

⁴ Report of the Committee of the American Prison Association on Criminal Identification and Registration, Proceedings of the 55th Annual Congress, 1925, p. 102.

⁵ "The authorities are gathered in the *American Bar Association Journal* of March, 1926. The great weight of authority is that no constitutional objection exists, and that the rule against self-incrimination applies only to testimonial evidence. Where finger prints are taken to ascertain if the prisoner has a criminal record in order to determine the advisability of bail or to have a means of recapturing him should he break jail, no constitutional problem is involved. If the accused voluntarily has his finger prints recorded or measurements made, any possible privilege has been waived."—*Minnesota Law Review*, Vol. II, January, 1927, Supplement, p. 27.

tinctly says that finger prints must be made in triplicate, one copy to be sent to the Federal Bureau in Washington, one to the state bureau, and one to be kept by the local authorities arresting the man. Unfortunately this provision is not found in the laws of the other twelve states having identification bureaus although the Michigan law seems to imply this. It is probable therefore that prints will be sent to Washington only when the state bureau has failed to identify them. This is a very shortsighted policy for if the federal bureau can not function properly without the assistance of state bureaus, it is likewise true that the state bureaus can not do good work without the help of a clearing house like that of the federal bureau. The states should therefore see to it that a provision for sending duplicate prints to Washington is inserted in the law.

It goes without saying that a state bureau can not succeed without the whole-hearted cooperation of city and county peace officers. The laws of all the thirteen states having bureaus do not insist on so simple a thing as the requirement that duplicate finger prints be sent to the state bureau. Only nine of the thirteen require this.

The provisions on this point read variously. Iowa makes finger printing compulsory in the case of all persons held for the commission of felonies and the violation of liquor laws and requires that duplicates be sent to the state bureau. California, Utah, Ohio, Nebraska, Michigan and Minnesota require all sheriffs, chiefs of police, etc., to furnish daily to their state bureau copies of finger prints and descriptions of all persons who in the best judgment of the police are wanted for serious crimes, or are fugitives from justice, or have in their possession upon arrest, goods reasonably believed to be stolen, burglar tools, explosives, or implements

for making counterfeit money. Massachusetts, New York and Minnesota, besides requiring the description and finger prints of every person held for serious crimes to be sent in to the state bureau, have widened the scope of their records by making it compulsory for keepers of state prisons and lockups, to send in to the state bureau descriptions and finger prints of every person committed to such institutions upon conviction of a felony charge. New York also includes those who have been convicted twice of certain misdemeanors.

The remaining states are seemingly hampered by the absence of any provision compelling peace officers to support the bureau by contributing prints to it. Indiana does say that chiefs of police and county sheriffs must "coöperate" with the state bureau but this may mean little. Washington has a state bureau of identification, only by courtesy, as it has never been created by legislative act. However, the Washington State Sheriffs Association created a state bureau of identification in 1917. In 1920 it was discontinued, to be reconstructed and reorganized in 1923 as a state bureau serving police officers. There is, of course, no law to compel the various sheriffs and chiefs of police to furnish records of finger prints.

Every competent student of the crime problem, both here and abroad, has always insisted that an efficient police system is the best defence of organized society against crime. In our opinion, the present undeveloped status of criminal identification constitutes a serious obstacle to police efficiency. To punish severely the few who are unlucky enough to be caught does not, we are convinced, afford the protection to society which would ensue were a large per cent of those who break society's laws caught by the police and given reasonable sentences.

COMPARATIVE TAX RATES OF 249 CITIES, 1927

BY C. E. RIGHTOR

Detroit Bureau of Governmental Research

Mr. Rightor's annual report on tax rates is becoming a standard.

THE accompanying table presents in summary form a record of the tax rates upon property as levied in 1927, for all cities over 30,000 population in the United States and Canada replying to the questionnaire.

There is nothing complex about the compilation. Most of the readers of the REVIEW are acquainted with this table for past years, and the same information is furnished this year.

It is recognized that the general property tax has been and continues to be the major source of revenue of cities. The census bureau's "Financial Statistics of Cities Over 30,000, 1925," the latest available report, shows that 63.7 per cent of all revenue receipts of 247 cities were from this source. Incidentally, this report discloses that 35.3 per cent of the nation's population is in cities over 30,000.

It is found to be of much concern, therefore, to taxpayers, both large and small, to know how the taxes in one city compare with other cities, and how the levies for the several purposes compare. The figures here presented furnish this information for the current year,—the total tax rate per \$1,000 assessed valuation, and a subdivision of the total as to the amount each for city, school, county, and state (in Canada, province) purposes. The assessed valuation upon which the rates are levied is reported also, with the percentages each of realty and personalty.

Because the legal basis of assessment in some states varies from 100 per cent,

which is the predominant basis, it is desirable to adjust the rates to a uniform 100 per cent basis of assessment in all cases, thus permitting a correct and direct comparison between cities. This is done in the column entitled "adjusted tax rate."

Further, because it is accepted that the legal basis of assessment (100 per cent of true or cash value) cannot be realized generally in actual practice, attempt is made to indicate what the actual tax burden in each city would be were the full value used in assessing. This is done in the last two columns. These two columns, important as the actual facts would be, must represent merely the best estimates that can be made.

The cities are presented in order of population, by the five census groups, the census bureau's 1926 estimates being used again this year as the 1927 estimates were not available. An official revised census taken in a few cities since 1926 is used. These estimates do not take care of extraordinary conditions affecting some cities, and therefore per capita comparisons made without considering the facts in each case might lead to unwarranted conclusions.

The figures present their own case, largely. There are many reasons for estimates being required in cases, and for a note of explanation owing to local circumstances. Here, again, the tax rates may be compared only when the particular facts respecting each city are known.

WIDE RANGE IN TAX RATES

The compilation is definitely limited to property taxes, and does not purport to report the total revenues or budget of any city. The basic information desired—namely, an itemization for each city of the tax rate per \$1,000 assessed valuation—should be readily available, in theory at least. The tabulation shows that in attempting to compile these rates many difficulties arise. Variations in practice due to the freedom of states in drafting their own tax laws and procedure, such as the varying units of assessment and taxation, classification of property, tax limits, varying fiscal periods, etc., have been discussed in presenting previous tax rate data and it is believed need not be repeated at this time.

The variation among cities in applying the legal basis of assessment results in wide ranges of the rates. Analysis of the uniform 100 per cent tax rate column discloses that the range is from \$76.30 for Evanston to \$14.14 for Lancaster. For the Canadian cities, the range is from \$50 for South Vancouver to \$23.31 for Montreal. This column shows an average rate for all cities of \$33.16. The average for 215 cities in 1926 was \$32.98.

In order to make available an estimate of the actual tax burden, the uniform rates were readjusted according to the best obtainable estimates of the percentage of such uniform basis used, and the resultant rate reported in the last column. The inadequacy of these estimates as the basis for exact conclusions is appreciated, but some such readjustment seems essential in determining the relative tax burden. The range upon this readjusted basis is found to be from \$48.98 for Pueblo to \$11.06 for Little Rock. For the Canadian cities, the range is from \$37.84 for Saskatoon

to \$17.48 for Montreal. The average for all cities is \$24.02. This average for 215 cities in 1926 was \$23.66.

THE TREND OF PROPERTY TAXES

One of the most important deductions which may be made from the present table, when compared with the figures reported in 1926, is the trend of the property tax. Comparison of the rates in 176 cities reporting for both years shows that this year the average rate has remained nearly the same, only a fractional increase having occurred. Of these cities, 86 showed an increase, 72 a decrease, and 18 no change. The average increase for 176 cities was $23\frac{1}{2}$ cents. This compares with an increase in 1926 over 1925 of $53\frac{1}{2}$ cents. This comparison is based upon the 100 per cent column for these cities, and is exclusive of the Canadian cities.

By census groups, the lack of any definite trend of taxes for the year compared with 1926 is emphasized. Group I, 14 cities (6 increase, 8 decrease) show one per cent decrease; Group II, 8 cities (4 increase, 4 decrease) show a net increase of .8 per cent; Group III, 47 cities (21 increase, 20 decrease, and 6 no change) show a net increase of 1.5 per cent; Group IV, 57 cities (32 increase, 21 decrease, and 4 no change) show a net increase of .4 per cent; and Group V, 50 cities (23 increase, 19 decrease, and 8 no change) show a net increase of .7 per cent.

For the sixteen Canadian cities reporting both in 1926 and 1927, the average rate upon a uniform basis of 100 per cent is found to have increased slightly, from \$34.85 per \$1,000 in 1926 to \$34.98 in the current year. Upon a readjusted basis, to reflect the relative tax burden on property, the average rate shows a slight reduction,—from \$27.82 per \$1,000 in 1926 to \$27.12 in 1927.

ASSESSMENTS AND EXEMPTIONS
PRESENT PROBLEMS

There are naturally numerous changes in the total rates for the cities and the detailed rates by purposes, but analysis shows no broad explanation for the total rate changes. They are not uniformly by population or geographical groupings. Reductions in several instances are due to substantially increased assessed valuations, thus indicating that more and more attention is being given to the need for modern and scientific assessing methods. San Francisco has undertaken a thoroughgoing re-appraisal, although the results were not available in time for use in spreading the current year's rates. Mobile similarly reports a re-appraisal under way. A report recently received from Chicago, entitled "A Study of Assessment Methods and Results in Cook County," prepared by the Joint Commission on Real Estate Valuation for the County Commissioners, indicates that assessing methods in that city have not attained the high standards followed, for example, by County Auditor Zangerle for Cleveland (Cuyahoga County), or Manager of Revenues Collins for Denver.

Under a uniform tax law on all property, there is nothing gained in having assessments upon other than a full valuation basis, or 100 per cent, although a few states provide otherwise.

Indeed, there are many disadvantages, both to the public official and the property owner. The New York law, which provides that income taxes shall be distributed upon the basis of assessed valuations in the several counties, is having its effect in causing local assessing officials gradually to approach the 100 per cent basis in their valuations.

Another phase of the tax problem and assessments which is receiving attention is that of exemptions, which are growing in extent. The findings and recommendations contained in the 1927 report of the Joint Legislative Committee on Taxation and Retrenchment of New York are of interest in this connection.

In considering the general property tax in relation to the whole problem of taxes, it would seem that more and more consideration will be given to the basis for taxes outlined in the Model System of State and Local Taxation, presented at the National Tax Association in 1918, and published in the 1919 Proceedings of that Association.

Requests for the tax rate data were sent to 286 cities of the United States and 19 cities in Canada. Replies adequate for tabulation were received from 249 cities, and those who have occasion to read and use these figures should appreciate the spirit of coöperation of the public officials who have made possible this compilation.

COMPARATIVE TAX RATES FOR 249 CITIES OVER 30,000 FOR 1927

COMPILED BY THE DETROIT BUREAU OF GOVERNMENTAL RESEARCH, INC.

From Data Furnished by Members of Governmental Research Conference, City Officials, and Chambers of Commerce

	Census July 1, 1926	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per \$1,000 of assessed valuation					Legal basis of assessment (per cent)	Adjusted tax rate to uniform 100% basis	Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate	
			Realty				City	School	County	State	Total					
			Realty	Personalty												
<i>Group I</i>																
Population 500,000 and over																
1. New York, N. Y. ¹	5,924,000	\$14,837,821,953	98	2	Jan. 1	{ May 1 Nov. 1, '27	\$20.22	\$4.63	\$.95	\$.80	\$26.60	100	\$26.60	72	\$19.15	
2. Chicago, Ill. ²	3,048,000	1,882,067,121	79	21	Jan. 1, '26	{ Jan. 2, '27 Jan. 25	47.00	30.30	9.10	6.50	92.90	50	46.45	50	23.23	
3. Philadelphia, Pa. ³	2,068,000	4,198,256,362	75	25	Jan. 1	{ Jan. 15 Jan. 25	17.50	9.00	....	....	26.50	100	26.50	90	23.85	
4. Detroit, Mich. ⁴	1,346,580	3,394,333,510	82	18	July 1	{ Dec. 1, '26 Apr. 15, '27	15.79	6.61	2.62	2.12	27.14	100	27.14	80	21.71	
5. Los Angeles, Calif. ⁴	1,280,000	1,723,188,625	95	5	July 1, '26	{ Dec. 20 June 20	17.90	15.70	7.00	....	40.60	100	40.60	50	20.30	
6. Cleveland, Ohio. ⁵	960,500	2,168,243,440	69	31	Jan. 1	{ Nov. 1, '26 June 20	10.79	9.40	3.66	.25	24.10	100	24.10	80	19.28	
7. St. Louis, Mo. ⁶	830,000	1,157,869,052	85	15	Apr. 13, '26	{ Nov. 1, '26 Jan. 15	15.90	8.70	....	1.20	25.80	100	25.80	75	19.35	
8. Baltimore, Md. ⁶	808,000	1,818,880,682	58	42	Jan. 1	{ Sept. 15 Jan. 1	18.37	5.53	....	2.74	26.64	100	26.64	80	21.31	
9. Boston, Mass. ⁷	787,000	1,929,621,700	91	9	Jan. 1	{ Sept. 15 Jan. 1	16.27	9.20	1.76	2.77	30.00	100	30.00	100	30.00	
10. Pittsburgh, Pa. ⁷	637,000	1,060,013,550	100	1	Jan. 1	{ Jan. 1, '26 Jan. 15, '27	17.06	11.50	7.38	....	35.94	100	35.94	85	30.46	
11. San Francisco, Calif. ⁸	567,000	756,583,094	84	16	July 1, '26	{ Oct. 15, '26 Jan. 15, '27	28.26	8.34	....	....	36.60	100	36.60	50	18.30	
12. Buffalo, N. Y. ⁹	544,000	1,038,460,390	99	1	July 1	{ Jan. 15, '27 Sept. 1	21.14	7.46	4.14	1.24	33.98	100	33.98	78	18.70	
13. Washington, D. C. ¹⁰	528,000	1,047,085,545	90	10	July 1	{ Sept. 1 Mar. 1	11.05	5.95	....	....	17.00	100	17.00	90	15.30	
14. Milwaukee, Wis. ¹¹	517,000	864,957,161	80	20	Jan. 1	{ Dec. 15 Apr. 15	15.14	8.32	4.93	....	28.39	100	28.39	85	24.13	
<i>Group II</i>																
Population 300,000 to 500,000																
15. Newark, N. J. ⁹	459,000	838,875,639	78	22	Jan. 1	{ Apr. 15 May 31	19.39	8.95	5.03	4.53	37.90	100	37.90	100	37.90	
16. Minneapolis, Minn. ¹⁰	434,000	306,176,538	84	16	Jan. 1	{ May 31 Oct. 31	37.45	21.40	7.30	5.35	71.50	38	27.17	85	23.07	
18. Seattle, Wash. ¹¹	411,578	271,458,767	79	21	Jan. 1	{ Mar. 1 Mar. 1	32.76	14.32	12.73	12.27	72.08	50	36.04	96	34.60	
19. Cincinnati, Ohio. ¹²	411,000	1,039,600,600	80	20	Jan. 1	{ Dec. June	9.95	6.83	4.11	.25	21.14	100	21.14	90	19.03	
20. Kansas City, Mo. ¹²	375,000	488,265,830	69	31	May 1	{ June 1 June 1	13.75	11.50	4.50	1.30	31.05	100	31.05	71	22.09	
21. Indianapolis, Ind. ¹³	367,000	646,749,380	67	33	Jan. 1	{ Jan. 1 Jan. 1	11.00	10.00	2.90	2.30	26.20	100	26.20	85	22.27	
22. Rochester, N. Y. ¹⁴	321,000	521,867,827	100	1	Jan. 1	{ July 1 May 1	15.63	12.00	4.59	1.34	33.56	100	33.56	69	23.16	
24. Louisville, Ky. ¹⁵	311,000	385,500,000	81	19	Sept. 1	{ Jan. 15 Jan. 15	14.70	5.80	3.70	5.00	29.20	100	29.20	80	23.36	

COMPARATIVE TAX RATES FOR 249 CITIES OVER 30,000 FOR 1927—Continued

Group III Population 100,000 to 300,000															
25. Toledo, Ohio.....	295,200	572,573,160	70	30	Jan. 1	{ Dec. 1 June 20, '96 June 20, '27	12.03	9.11	4.01	.25	25.40	100	25.40	80	20.32
26. Columbus, Ohio.....	285,500	584,858,990	73	27	Jan. 1	{ Dec. 1 June 20, '27	8.62	8.74	2.99	.25	20.60	100	20.60	80	16.43
27. Denver, Colo.....	285,000	430,349,870	70	30	Jan. 1	{ Jan. 1 May 1, '26	10.31	13.80	4.12	3.67	31.90	100	31.90	80	25.52
28. Portland, Ore. ¹⁴	282,383	338,462,420	83	17	Dec. 1, '26	{ Nov. 1 Oct. 1, '26	20.00	10.70	7.90	7.40	46.00	100	46.00	60	27.60
29. Providence, R. I. ¹⁵	275,900	596,908,990	60	40	Oct. 1, '26	{ Nov. 1 Oct. 1, '26	16.25	5.99	8.61	1.26	23.50	100	23.50	100	23.50
30. Oakland, Calif. ¹⁵	261,000	250,246,591	83	17	July 1	{ July 1 Jan. 1	21.00	21.99	8.61	5.35	31.60	100	31.60	50	25.80
31. St. Paul, Minn. ¹⁶	245,000	179,692,093	80	20	Jan. 1	{ Jan. 1 May-July	32.59	15.82	15.35	5.35	69.11	38	26.26	80	21.01
32. Atlanta, Ga. ¹⁷	224,300	377,000,000	74	26	Jan. 1	{ May-July Sept. 1, '26	8.40	6.60	11.00	5.00	31.00	100	31.00	70	21.70
33. Alton, Ohio.....	220,000	344,640,020	68	32	Jan. 1	{ Dec. 1 June 20, '27	10.43	10.32	3.60	.25	24.60	100	24.60	80	19.68
34. Omaha, Neb.....	215,400	342,552,862	69	31	Jan. 1	{ Jan. 1 May 1	11.35	13.00	3.30	1.80	29.45	100	29.45	60	17.96
35. Birmingham, Ala.....	211,000	209,104,579	80	20	Sept. 1	{ Oct. 1 Jan. 1	11.50	6.50	11.50	6.50	27.50	100	27.50	60	12.97
36. San Antonio, Texas.....	205,000	213,600,000	77	23	June 1	{ Oct. 1 May 1	18.80	8.30	8.70	6.70	47.50	100	47.50	73	31.88
37. Dallas, Texas.....	203,000	246,747,700	67	33	May 1	{ Oct. 1 Oct. 10	15.10	9.50	8.50	6.70	39.50	100	39.50	73	13.04
38. Worcester, Mass.....	193,000	339,552,850	86	14	Dec. 1	{ June 1 Nov. 1	15.89	10.59*	1.20	1.52	29.20	100	29.20	85	24.82
39. Richmond, Va. ¹⁸	189,000	257,400,000	93	7	Feb. 1	{ June 1 Nov. 1	16.00	7.50	.....	.....	23.50	100	23.50	67	15.75
40. Syracuse, N. Y.....	185,000	302,328,444	100		Jan. 1	{ May 1 Sept. 1	16.15	10.50	5.62	1.42	33.69	100	33.69	66	22.24
41. New Haven, Conn. ¹⁹	182,000	308,145,045	85	15	Jan. 1	{ Sept. 1 June 1, '27	13.75	10.25	.33	.67	25.00	100	25.00	100	25.00
42. Dayton, Ohio ²⁰	177,000	336,603,190	75	25	Jan. 1	{ Dec. 1 June 1, '27	10.06	9.56	3.93	.25	23.80	100	23.80	80	19.04
43. Memphis, Tenn.....	177,000	245,844,324	90	10	Jan. 1	{ July 1 July 1	16.00	6.00	9.50*	2.50*	34.00*	100	34.00*	75	25.50
44. Norfolk, Va.....	174,000	172,488,274	92	8	Jan. 1	{ July 1 July 1	19.60	9.80	.....	.....	20.40	100	20.40	67	19.70
47. Hartford, Conn. ²¹	164,000	336,496,001	87	13	Apr. 1	{ July 1 Oct. 1, '26	9.63	11.27	.23	.75	21.88	100	21.88	80	17.50
48. Fort Worth, Texas.....	159,000	162,180,155	74	26	Oct. 1, '26	{ Oct. 1 July 1	15.60	9.50	9.00	6.50	40.60	100	40.60	55	22.33
49. Grand Rapids, Mich.....	156,000	263,425,606	70	30	Apr. 1	{ Dec. 1 Apr. 1	12.40	13.67	3.29	2.69	32.05	100	32.05	80	25.64
50. Bridgeport, Conn.....	153,000	256,794,919	75	25	Apr. 1	{ Apr. 1 Sept. 1	18.97	6.87	.28	.78	26.90	100	26.90	80	21.52
51. Des Moines, Ia. ²²	146,000	189,214,980	87	13	Apr. 1	{ Sept. 1 Mar. 1	14.50	15.74	6.15	2.50	38.89	100	38.89	75	29.17
52. Oklahoma City, Okla.....	145,000	118,973,221	85	15	July 1	{ Jan. 1 Nov. 1, '26	17.69	18.22	7.70	.50	44.11	100	44.11	45	19.85
53. Springfield, Mass.....	145,000	303,350,510	89	11	Dec. 1, '26	{ Nov. 1 Jan. 1	10.37	10.47	1.22	1.94	28.60	100	28.60	85	24.31
54. Scranton, Pa. ⁷	143,000	123,922,325	100		Jan. 1	{ Jan. 1 Aug. 1	18.45	19.00	10.00	.....	47.43	100	47.43	50	23.73
57. Nashville, Tenn.....	137,000	166,040,540	75	25	Jan. 1	{ Aug. 1 July 1	16.50	3.50	7.50	2.50	30.00	100	30.00	75	22.50
58. Flint, Mich.....	136,560	176,477,939	77	23	Mar. 1	{ July 1 Dec. 1	15.53	15.58	5.97	2.67	39.75	100	39.75	70	27.83
59. Tulsa, Okla.....	135,900	118,240,110	80	20	July 1, '26	{ Nov. 1 Sept. 20	21.70	19.20	8.20	2.50	51.60	100	51.60	50	25.80
61. Salt Lake City, Utah.....	133,000	183,639,649	75	25	Jan. 1	{ Sept. 20 June 1	11.00	14.60	4.50	2.70	32.80	100	32.80	80	23.80
62. Camden, N. J.....	131,000	181,710,495	89	11	Jan. 1	{ Dec. 1 June 1	11.83	8.32	4.76	4.54	29.50	100	29.50	100	29.50
63. Fall River, Mass.....	131,000	188,928,550	70	30	Jan. 1, '28	{ Dec. 1 Nov. 1	10.61	10.61	1.32	2.17	35.60	100	35.60	100	35.60
64. Miami, Fla. ²³	129,100	320,238,350	98	2	July 1	{ Nov. 1 Mar. 1	13.80	5.25	10.05	1.64	30.75	100	30.75	50	16.37
65. Erie, Pa.....	125,000	138,341,421	96	4	Jan. 1	{ Mar. 1 July 1	12.20	14.00	7.00	.....	33.20	100	33.20	75	24.90
66. Wilmington, Del. ²⁴	124,000	129,751,800	100		July 1	{ July 1 Oct. 15	15.09	3.40	7.50	1.50	28.00	100	28.00	75	21.00
67. Cambridge, Mass. ²⁵	122,000	183,385,700	87	13	Apr. 1	{ Oct. 1 Oct. 1	18.47	9.00	1.17	2.99	31.60	100	31.60	100	31.60
68. New Bedford, Mass.....	119,539	216,191,900	68	32	Dec. 1	{ Oct. 1 Jan. 1	18.13	6.92	.97	1.58	27.60	100	27.60	80	22.08
69. Albany, N. Y. ²⁶	119,000	187,331,711	99	1	Jan. 1	{ Jan. 1	21.64	6.02	5.23	.....	32.89	100	32.89	79	25.98

	Census July 1, 1926	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city tax	Tax rate per \$1,000 of assessed valuation					Legal basis (per cent)	Adjusted tax rate to uniform 100% basis (per cent)	Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate
			Realty	Personalty			City	School	County	State	Total				
70. Kansas City, Kan.....	117,000	137,426,619	67	33	Jan. 1	{ Dec. 27 June 28	12.77	16.00	4.50	2.60	35.87	100	35.87	50	17.94
71. Yonkers, N. Y. ²⁶	116,000	280,219,938	100		Jan. 1	{ Apr. 1 Mar. 1	13.48 10.00	9.74 12.00	5.16 4.00	....	28.38 26.00	100 100	28.38 26.00	85	24.12
72. Reading, Pa.....	114,000	161,260,000	100		Jan. 1	{ June 1 June 1	13.37	8.95	4.77	4.51	31.60	100	31.60	100	31.60
73. Elizabeth, N. J.....	114,000	149,206,842	86	14	Jan. 1	{ Dec. 1 Jan. 1	23.69 26.06	29.40 26.06	10.56 1.83	5.35 2.11	69.00 30.00	38 100	26.22 30.00	80 100	20.98 30.00
74. Duluth, Minn. ¹⁰	113,000	80,646,384	75	25	Jan. 1	{ Oct. 15 Oct. 15	19.90	17.90	29.10	....	66.90	100	66.90	60	40.14
75. Lowell, Mass. ²⁷	110,296	141,759,193	78	22	Jan. 1	{ Dec. 20 Jan. 20	7.16	10.35	3.24	.25	21.00	100	21.00	100	21.00
76. San Diego, Calif.....	110,000	225,203,220	74	26	Jan. 1	{ Jan. 20 Jan. 20	19.50 20.00	....	9.80	6.70	36.00	100	36.00	70	25.20
77. Canton, Ohio.....	109,000	101,125,000	80	20	Mar. 1	{ Feb. Mar. 1	20.00	13.70	10.68	14.02	58.40	50	29.20	84	24.53
78. El Paso, Texas ²⁷	109,000	85,981,102	75	25	Jan. 1	{ Dec. 21 Dec. 21	27.92	14.50	20.30	13.38	76.10	50	38.05	100	38.05
79. Spokane, Wash.....	108,000	65,600,639	78	22	Jan. 1	{ Nov. 1 Nov. 1	20.41	8.59	....	....	33.61	100	33.61	67	22.52
80. Tacoma, Wash. ²⁸	104,000	132,791,015	85	15	Jan. 1	{ Aug. 1 Aug. 1	16.89	9.36	7.36	....	33.61	100	33.61	67	22.52
81. Lynn, Mass.....	104,000	131,327,468	100		Jan. 1	{ May 1 May 1	6.14	8.60	2.86	2.30	19.90	100	19.90	70	13.93
82. Utica, N. Y. ²⁶	103,000	218,445,150	76	24	Mar. 1	{ Nov. 1 Oct. 15	15.58	7.64	1.60	3.78	28.60	100	28.60	80	22.88
83. Fort Wayne, Ind.....	100,500	116,406,900	91	9	Jan. 1										
85. Somerville, Mass.....	100,000														
<i>Group IV</i>															
Population 50,000 to 100,000															
86. Knoxville, Tenn.....	98,800	166,000,000	85	15	Oct. 1	{ July 10 Oct. 15, '26	13.00	4.00	9.00	2.00	28.00	100	28.00	75	21.00
87. Long Beach, Calif.....	97,700	198,859,180	88	12	June 30	{ Jan. 1, '27 Apr.-July	14.00	18.90	7.50	....	40.40	100	40.40	50	20.20
88. Savannah, Ga.....	96,400	77,766,717	75	25	Jan. 1	{ Oct.-Jan. Nov. 1	18.00	10.00	12.50	5.00	45.50	100	45.50	60	27.30
89. Evansville, Ind.....	95,100	132,856,710	67	33	Jan. 1	{ May 1 Nov. 1	12.60	10.00	3.90	2.30	28.80	100	28.80	100	28.80
90. Allentown, Pa.....	94,600	80,615,000	100		Jan. 1	{ Oct. 1 Oct. 1	11.40	15.00	3.00	....	29.40	100	29.40	50	14.70
91. Lawrence, Mass.....	93,500	130,734,975	73	27	Jan. 1	{ Mar. 1 Mar. 1	12.39	9.39	2.29	2.33	26.40	100	26.40	100	26.40
92. Schenectady, N. Y.....	93,000	191,501,494	100		Jan. 1	{ Nov. 1, '27 June 1, '28	11.67	10.11	3.02	1.03	25.83	100	25.83	95	24.54
93. Wichita, Kan.....	92,500	130,662,113	78	22	Oct. 15	{ June 1 June 1	9.50	16.00	3.30	2.60	31.40	100	31.40	70	21.98
95. Bayonne, N. J.....	91,000	158,825,057	75	25	Jan. 1	{ Dec. 1 Dec. 1	27.68	2.65	7.24	1.92	39.49	100	39.49	60	23.69
96. Hamtramck, Mich.....	87,800	117,177,198	68	32	July 1	{ July 15 Mar. 1	13.62	9.50	2.48	2.11	27.71	100	27.71	75	20.78
97. Harrisburg, Pa.....	84,600	85,433,510	100		Jan. 1	{ Mar. 1 Mar. 1	14.00	18.50	6.00	....	38.50	100	38.50	50	19.25
98. Manchester, N. H.....	84,000	113,214,646	68	32	Apr. 1	{ Apr. 1 Apr. 1	14.80	27.70	2.27	3.03	27.80	100	27.80	100	27.80
99. Peoria, Ill.....	82,500	43,494,065	70	30	Jan. 1	{ May 1 May 1	28.47	27.50	8.33	6.50	70.80	50	35.40	50	17.70
100. South Bend, Ind.....	81,700	188,000,000	67	33	Jan. 1	{ Nov. 1 Nov. 1	7.30	10.75	4.35	2.30	24.70	100	24.70	70	17.29
102. Rockford, Ill.....	78,400	47,736,338	65	35	Jan. 1, '26	{ Jan. 1, '27 Jan. 1, '27	21.70	25.90	17.60	6.50	71.70	50	35.85	80	28.93

COMPARATIVE TAX RATES FOR 249 CITIES OVER \$30,000 FOR 1927—Continued

103. St. Joseph, Mo.	73,400	81,419,250	73	27	Apr. 19	May 5	12.50	12.25	7.95	1.30	34.00	100	34.00	60	20.40
104. Wilkes-Barre, Pa.	73,300	112,175,352	95	5	Jan. 1	Apr. 1	15.70	16.00	6.90	2.50	38.60	100	38.60	75	28.95
105. Sioux City, Ia.	73,000	111,765,000	76	24	Apr. 1	Jan. 1	11.75	16.63	3.62	2.50	34.50	100	34.50	60	20.70
106. Highland Park, Mich. ²⁸	77,000	207,882,500	47	53	July 1	July 15	10.40	8.40	4.64	....	23.44	100	23.44	80	18.75
108. Little Rock, Ark.	75,900	60,075,665	75	25	Jan. 1	Jan. 1	7.42	12.00	8.75	8.70	36.87	50	18.44	60	11.05
109. Charleston, S. C.	74,100	23,389,796	71	29	Jan. 1	May 15	58.00	20.00	19.75	5.25	103.00	42	43.26	71	30.71
110. Sacramento, Calif.	73,400	99,421,350	88	21	Jan. 1	Oct. 15	17.80	26.35	6.65	....	50.80	100	50.80	72	36.58
111. Saginaw, Mich.	73,300	92,169,191	78	22	July 1	July 1	14.49	14.88	6.64	2.62	38.63	100	38.63	100	38.63
112. Lansing, Mich.	73,200	149,780,399	75	25	May 1	July 15	11.64	9.52	3.21	2.46	26.83	100	26.83	80	21.48
113. Binghamton, N. Y. ²⁸	72,900	116,686,113	100		Jan. 1	Jan. 1	17.58	7.69	5.99	....	31.28	100	31.28	85	26.57
114. East St. Louis, Ill.	72,300	50,854,510	60	40	Jan. 1	Apr. 1	41.00	39.10	7.50	6.50	94.10	50	47.05	50	23.53
116. Chattanooga, Tenn. ²⁸	72,200	106,823,484	88	12	Oct. 1	Oct. 1	10.80	6.60	12.00	....	29.40	100	29.40	60	17.64
118. Winston-Salem, N. C. ²⁸	71,800	130,000,000	53	47	June 1	Mar. 1	6.00	4.00	6.00	....	16.00	100	16.00	75	12.00
120. Hoboken, N. J.	71,000	101,702,942	91	9	Jan. 1	Apr. 1	23.16	11.15	7.28	4.58	46.15	100	46.15	65	29.91
121. Pawtucket, R. I. ¹⁵	71,000	135,231,540	60	40	Jan. 1	Oct. 1	12.98	5.85	....	1.17	20.00	100	20.00	100	20.00
122. Chester, Pa.	70,400	67,903,696	100		Jan. 3	Mar. 1	10.00	12.00	4.13	....	26.13	100	26.13	70	18.29
123. Springfield, Ohio.	70,200	116,530,990	73	27	Jan. 1	Dec. 20, '26	5.90	8.45	3.00	.25	17.60	100	17.60	70	12.32
124. Passaic, N. J.	69,900	103,482,677	80	20	Jan. 1	June 1	15.36	9.25	4.23	4.56	33.40	100	33.40	70	23.38
125. New Britain, Conn. ²⁸	69,600	111,095,012	80	20	Apr. 1	July 1	15.26	9.30	.94	....	25.50	100	25.50	80	20.40
126. Racine, Wis.	69,400	97,561,719	81	19	Jan. 1	Jan. 1	5.25	10.75	4.17	....	20.17	100	20.17	75	15.13
127. Wheeling, W. Va.	68,662	119,253,275	75	25	July 1	Nov. 1	8.70	9.90	5.00	1.40	25.00	100	25.00	70	17.50
128. Berkeley, Calif.	67,800	85,158,700	93	7	July 1	Oct. 20	14.40	19.30	15.00	....	48.70	100	48.70	54	26.22
129. Altoona, Pa.	67,000	67,980,635	100		Jan. 1	Jan. 1	7.50	12.00	7.50	....	27.00	100	27.00	60	16.20
130. Mobile, Ala.	66,800	48,689,306	74	26	Oct. 1	Dec. 1	11.00	12.00	5.00	7.00	35.00	60	21.00	100	21.00
133. Brockton, Mass.	65,343	78,438,500	84	16	Dec. 1	Oct. 15	23.76	9.18	1.68	1.40	36.00	100	36.00	80	28.80
134. Huntington, W. Va.	65,300	132,316,202	80	20	July 1	Nov. 1	6.35	10.90	3.70	1.40	22.35	100	22.35	80	17.88
135. Springfield, Ill.	64,700	30,164,100	70	30	Mar. 1	Jan. 1	39.10	31.40	6.50	6.50	84.60	50	42.30	50	21.15
136. Bethlehem, Pa.	64,400	69,621,580	89	11	Jan. 1	Mar. 1	12.16	13.40	5.02	....	30.58*	100	30.58*	70	21.41
138. Quincy, Mass.	63,000	130,038,700	88	12	Jan. 1	Oct. 1	17.41	6.52	1.43	2.18	27.20	100	27.20	100	27.20
139. Lincoln, Neb.	62,700	116,518,105	77	23	Sept. 1	Oct. 1	6.75	15.00	2.93	3.75	27.93	75	27.93	75	20.95
140. Roanoke, Va.	61,900	64,981,069	80	20	Jan. 1	Nov. 1	17.50	7.50	....	....	25.00	100	25.00	50	12.50
141. East Orange, N. J.	61,700	112,970,232	90	10	Jan. 1	June 1	16.85	7.96	5.09	4.50	34.40	100	34.40	67	23.05
142. Holyoke, Mass.	60,400	117,068,780	80	20	Dec. 1	Nov. 1	13.86	6.97	1.55	1.82	24.20	100	24.20	100	24.20
143. Fresno, Calif.	60,200	49,279,363	83	17	July 1	Oct. 1	24.36	14.50	17.50	....	56.36	100	56.36	50	28.18
144. Portsmouth, Va.	59,900	39,138,020	86	14	Jan. 1	Nov. 1	19.44	7.56*	....	....	27.00	100	27.00	70	18.90
145. Jackson, Mich.	59,700	84,877,353	80	20	Jan. 1	July 1	9.96	8.94	6.55	2.72	28.17	100	28.17	75	21.13
146. Lakewood, Ohio.	59,500	142,137,060	88	12	Jan. 1	Dec. 1, '27	7.55	8.89	3.66	2.90	23.00	100	23.00	50	11.50
147. Topeka, Kan.	59,500	82,217,105	75	25	Jan. 1	Nov. 1, '26	12.82	13.50	4.88	2.60	33.80	100	33.80	70	23.66
149. Covington, Ky.	58,500	48,000,000	90	10	July 1	June	13.60	11.40	5.70	3.00	33.70	100	33.70	60	20.22
150. Pasadena, Calif.	58,400	181,791,150	85	15	July 1	Oct. 1, '27	12.40	20.90	8.10	....	41.40	100	41.40	75	31.05
151. Niagara Falls, N. Y. ²⁶	58,300	135,415,173	100		Jan. 1	Nov. 1	9.95	11.28	5.69	....	26.92	100	26.92	100	26.92
152. Wichita Falls, Texas.	58,026	45,100,060	77	23	Apr. 1	Oct. 1	21.00	10.00	6.50	8.00	45.50	100	45.50	67	30.49

	Census July 1, 1920	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city taxes	Tax rate per \$1,000 of assessed valuation					Legal basis of assessment (per cent)	Adjusted tax rate to uniform 100% basis of assessment	Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate
			Realty	Personalty			City	School	County	State	Total				
153. Lancaster, Pa.....	57,100	105,000,000	100		Jan. 1	{ March June Apr. 1-July 1	5.00	8.00	1.14	....	14.14	100	14.14	85	12.02
154. Augusta, Ga.....	55,700	52,164,937	67	33	Jan. 1	{ Oct. 1 Oct. 15	17.50	12.75	9.00	5.00	44.25	...	44.25	50	22.12
156. Newton, Mass.....	54,700	139,979,250	86	14	Jan. 1	{ Oct. 1 Oct. 15	16.98	7.78	1.30	1.34	27.40	100	27.40	100	27.40
157. Charlotte, N. C.....	54,600	123,070,295	72	28	Jan. 1, '26	{ July 1 July 1	8.60	3.00	...	...	11.60	100	11.60	75	8.70
158. Kalamazoo, Mich.....	54,500	78,115,900	72	28	Jan. 1	{ Dec. 1 Dec. 1	11.00	14.06	5.93	2.76	33.75	100	33.75	100	33.75
159. Pontiac, Mich.....	54,203	59,037,261	77	23	Jan. 1	{ Dec. 1 Dec. 1	18.48	17.47	11.26	2.88	50.09	100	50.09	75	37.57
160. Atlantic City, N. J.....	53,800	312,886,939	95	5	Jan. 1	{ Dec. 1 Dec. 1	15.15	4.71	4.61	4.53	29.10	100	29.10	100	29.10
161. Oak Park, Ill.....	53,500	20,819,631	85	15	Jan. 1, '26	{ Mar. 1 Mar. 1, '26	37.50	73.00	9.10	6.50	126.10	50	63.05	50	31.53
162. Cedar Rapids, Ia.....	53,100	53,020,436	85	15	Apr. 1, '26	{ Jan. 1 Jan. 1, '26	12.20	9.45	5.40	2.50	39.55	100	39.55	50	19.78
163. Kenosha, Wis.....	52,700	67,764,900	77	23	Jan. 1	{ Oct. 1 Oct. 1, '26	9.60	10.76	4.38	4.26	29.00	100	29.00	62	17.98
164. Beaumont, Texas.....	52,500	52,045,500	79	21	July 1, '26	{ Oct. 1 Oct. 1, '26	14.00	8.50	9.30	6.50	38.30	100	38.30	60	22.98
165. Beaumont, Tex.....	52,469	66,532,840	87	13	Apr. 1	{ Oct. 1 Oct. 1	13.50	14.77	6.75	2.50	37.52	100	37.52	60	22.51
166. Malden, Mass.....	52,400	66,327,275	86	14	Jan. 1	{ Oct. 1 Oct. 1	14.05	11.17	1.54	4.44	31.20	100	31.20	100	31.20
167. Hammond, Ind.....	52,300	82,857,436	65	35	Jan. 1	{ Apr. 1 Apr. 1	11.50	13.60	5.80	2.30	33.20	100	33.20	60	19.92
168. Mt. Vernon, N. Y.....	51,900	129,640,845	100		Jan. 1	{ July 1 July 1	12.06	11.18	4.42	1.34	29.00	100	29.00	86	24.94
171. New Castle, Pa.....	50,700	58,466,040	94	6	Jan. 1	{ Mar. 1 Mar. 1	9.75	13.75	6.50	...	30.00	100	30.00	65	19.50
172. Springfield, Mo.....	50,600	38,980,398	70	30	July 1	{ Sept. 1 Sept. 1	12.50	14.00	5.30	1.20	33.00	100	33.00	70	23.10
<i>Group V</i>															
Population 30,000 to 50,000															
173. Medford, Mass.....	49,700	71,662,950	90	10	Jan. 1	{ Oct. 15 Oct. 15	18.00	10.00	1.40	3.00	32.40	100	32.40	90	29.16
174. McKeesport, Pa.....	49,500	45,000,000	100		Jan. 1	{ Mar. 1 Mar. 1	11.50	16.50	8.50	...	36.50	100	36.50	40	14.60
175. York, Pa.....	49,400	49,249,860	98	2	Jan. 1	{ Sept. 15, '26 Sept. 15, '26	9.50	14.00	10.00	...	33.50	100	33.50	60	20.10
176. Haverhill, Mass.....	49,232	66,415,800	84	16	Jan. 1, '26	{ Aug. 1 Aug. 1	19.96	7.74	1.22	1.48	30.40	100	30.40	100	30.40
177. Bay City, Mich.....	49,200	48,101,475	79	21	July 1	{ Dec. 1 Dec. 1	14.95	15.20	4.91	2.25	37.31	100	37.31	100	37.31
178. Galveston, Texas.....	49,100	57,855,837	75	25	July 1	{ Sept. 1 Sept. 1	19.90	4.00	11.00	6.70	41.60	100	41.60	75	31.20
179. Elmira, N. Y.....	49,000	47,093,426	99	1	Jan. 1	{ July 1 July 1	15.94	12.71	10.42	...	39.07	100	39.07	68	26.96
180. Newport News, Va.....	48,800	28,697,851	82	18	Jan. 1	{ Dec. 1 Dec. 1	18.65	12.55	12.55	...	31.50	100	31.50	50	15.75
181. Grantsboro, N. C.....	48,700	100,000,000	65	35	June 1, '26	{ Sept. 1, '26 Sept. 1, '26	8.40	3.00	9.80	...	21.20	100	21.20	75	15.90
182. Stockton, Calif.....	48,500	64,492,735	87	13	Jan. 1, '26	{ Feb. 15, '27 Feb. 15, '27	17.00	21.00	19.70	...	57.70	100	57.70	40	23.08
183. Chelsea, Mass.....	48,200	54,799,600	86	14	Jan. 1	{ Apr. 1 Apr. 1	25.73	9.60	...	3.07	38.40	100	38.40	100	38.40
185. Pittsfield, Mass.....	48,100	57,993,745	85	15	Jan. 1	{ Oct. 15 Oct. 15	14.67	12.45	2.35	2.03	31.50	100	31.50	70	22.05
186. Lima, Ohio.....	47,700	82,000,000	75	25	Jan. 1	{ Dec. 20, '26 Dec. 20, '26	10.74	9.07	4.14	.25	24.20	100	24.20	80	19.36
187. Madison, Wis.....	47,600	136,872,167	82	18	Jan. 1	{ June 1 June 1	8.97*	8.55*	4.00*	....	21.52*	100	21.52*	90	19.37
188. Lexington, Ky.....	47,500	48,906,750	86	14	Jan. 1	{ Oct. 1 Oct. 1	15.43	8.37	8.00*	...	31.80	100	31.80	80	25.44
193. New Rochelle, N. Y.....	45,800	134,200,524	100		Jan. 1	{ Apr. 10 Apr. 10	15.39	8.88	3.54	1.09	28.90	100	28.90	80	23.12
194. Evanston, Ill.....	45,100	23,144,133	80	20	Jan. 1	{ Jan. 1 Jan. 1	27.50	98.10	20.50	6.50	152.60	50	76.30	50	38.15

COMPARATIVE TAX RATES FOR 249 CITIES OVER 30,000 FOR 1927—Continued

195. Columbus, Ga.	45,000	42,615,196	72	28	Jan. 1	Aug. 1	12.00	6.00	8.00	5.00	31.00	100	31.00	57	17.67
196. Waco, Texas	44,800	58,065,290	75	25	Oct. 1, '26	Oct. 1, '26	16.80	6.50	6.10	6.50	35.90	100	35.90	60	21.54
198. Jamestown, N. Y. ²⁶	44,300	62,342,814	100	75	Jan. 1	May 27	11.05	12.09	8.76	...	31.90	100	31.90	60	19.14
199. Muskegon, Mich.	44,300	61,956,431	73	27	Jan. 1	Dec. 1, '26	13.12	12.08	7.66	2.24	35.82	100	35.82	96	34.39
200. Fitchburg, Mass.	44,200	62,431,225	78	24	Dec. 1	Apr. 1	18.50	8.95	1.46	1.89	30.80	100	30.80	100	30.80
201. San Jose, Calif.	44,200	42,182,145	85	15	Dec. 1	{ Nov. April }	16.60	26.56	9.24	...	52.40	100	52.40	60	31.44
203. Durham, N. C. ²⁹	43,900	80,000,000	58	42	Jan. 1	Oct. 1	11.02	8.50	2.96	...	22.48	100	22.48	60	13.49
204. Pueblo, Colo.	43,900	37,170,300	76	24	Jan. 1, '26	{ Jan. '26 July '26 }	26.50	14.50	9.75	3.67	54.42	100	54.42	90	48.98
205. Battle Creek, Mich.	43,500	63,700,000	75	25	July 1	July 10	10.00	14.30	4.81	3.15	32.26	100	32.26	75	24.19
206. Chicopee, Mass.	43,200	50,821,860	82	18	Dec. 1	Oct. 15	18.27	7.15	1.83	2.25	29.50	100	29.50	80	23.60
208. Lorain, Ohio	43,100	87,184,425	75	25	Jan. 1	{ Dec. 20 June 20 }	8.02	8.77	2.56	.25	19.60	100	19.60	80	15.68
210. Salem, Mass.	42,900	56,087,900	81	19	Jan. 1	Sept. 1	19.83	8.79	1.68	1.70	32.00	100	32.00	100	32.00
211. Hamilton, Ohio	42,800	105,112,340	81	19	Jan. 1	{ June 20 Dec. 20 }	9.43	5.93	2.55	.25	18.16	100	18.16	100	18.16
213. Phoenix, Ariz.	42,100	52,495,285	70	30	July 1	Oct. 10	13.00	10.50	14.30	6.70	44.50	60	26.70	50	13.35
216. Dubuque, Ia.	41,600	46,320,448	73	25	Apr. 1	Jan. 1	13.69	12.91	8.90	2.50	38.00	100	38.00	100	38.00
218. Rock Island, Ill.	41,600	11,876,471	75	27	Apr. 1	Mar. 1	25.40	40.00	11.20	6.50	83.10	50	41.55	50	20.78
223. Superior, Wis.	39,671	48,739,451	81	19	Jan. 1	Dec. 15	8.36	13.47	10.98	.49	33.30	100	33.30	69	23.01
224. East Cleveland, Ohio	39,400	93,800,000	86	14	Jan. 1	{ Dec. 1 June 1 }	6.17	12.72	3.66	.25	22.80	100	22.80	70	15.96
225. Quincy, Ill.	39,131	130,038,700	88	12	Jan. 1	Oct. 1	17.96	6.52	1.63	1.09	27.20	100	27.20	100	27.20
226. New Brunswick, N. J.	38,900	41,000,000	85	15	Jan. 1	{ Dec. 1 June 1 }	18.10	15.60	9.40	1.90	45.00	100	45.00	80	36.00
227. Lynchburg, Va.	38,493	43,000,000	93	7	Feb. 1	Sept. 15	13.50	10.00	...	...	23.50	100	23.50	60	14.10
228. Austin, Texas	38,200	40,045,516	80	20	Jan. 1, '26	Jan. 1, '26	16.00	6.00	8.50	6.70	37.20	100	37.20	67	24.92
229. Kokomo, Ind.	38,000	41,120,605	62	38	Jan. 1	{ May 1 Nov. 1 }	9.00	8.80	5.30	2.30	25.40	100	25.40	100	25.40
230. Wilmington, N. C.	37,700	43,879,458	87	13	June 1, '26	Oct. 1, '26	11.00	7.00	6.00	...	24.00	100	24.00	85	20.40
232. Ogden, Utah	37,600	40,046,381	77	23	Jan. 1, '26	Sept. 1, '26	11.00	16.50	5.59	3.81	36.90	100	36.90	75	27.68
233. Easton, Pa.	37,400	39,390,166	100	20	Jan. 1	July 1	13.50	17.00	5.00	...	35.50	100	35.50	50	17.75
234. Waterloo, Ia.	36,900	36,705,487	85	15	Apr. 1	{ Jan. 1 June 1 }	17.81	23.64	6.23	2.17	49.85	100	49.85	40	19.94
235. Hazelton, Pa.	36,800	28,577,741	93	7	Jan. 3	Apr. 1	13.00	22.00	10.40	...	45.40	100	45.40	40	18.16
236. Meriden, Conn.	36,600	48,931,005	85	15	Jan. 1	{ May 4 Nov. 4 }	15.22	10.95	.27	.56	27.00	100	27.00	65	17.55
237. Petersburg, Va.	36,400	29,399,870	89	11	July 1	July 1	19.37	5.63	...	...	25.00	100	25.00	71	17.75
238. Clifton, N. J.	36,200	42,513,641	85	15	Jan. 1	{ June 1 Dec. 1 }	10.85	15.55	4.24	4.56	35.20	100	35.20	100	35.20
239. Warren, Ohio	36,100	74,518,780	90	10	Jan. 1	{ Dec. 20 July 1 }	7.11	7.60	3.39	2.90	21.00	100	21.00	80	16.80
240. Colorado Springs, Colo.	36,000	41,024,890	83	17	Jan. 1	{ Jan. 1 June 1 }	14.20	16.50	8.09	3.67	42.46	100	42.46	80	33.97
241. Orange, N. J.	35,800	41,714,550	88	12	Jan. 1	{ Dec. 1 Feb. 15 }	20.87	11.77	5.03	4.53	42.20	100	42.20	80	33.76
242. Poughkeepsie, N. Y. ²⁶	35,800	46,068,330	100	20	Jan. 1	Nov. 1	19.19	8.40	8.69	...	36.28	100	36.28	80	29.02
243. Walham, Mass. ²⁷	35,700	52,684,000	80	20	Jan. 31	Oct. 1	27.96	...	1.38	1.66	31.00	100	31.00	100	31.00
244. Auburn, N. Y. ²⁶	35,677	52,072,981	100	21	July 1	Oct. 13, '26	9.41	4.25	7.01	...	20.67	100	20.67	98	20.26
245. Cranston, R. I.	35,600	65,646,665	79	21	Oct. 1, '26	Aug. 1	11.00	9.27	...	1.23	21.50	100	21.50	65	13.98
246. Amsterdam, N. Y. ²⁶	35,600	30,927,988	100	10	Jan. 1	Aug. 18	15.43	21.18	11.49	...	48.10	100	48.10	60	28.86
247. Lewiston, Me.	35,500	34,293,758	83	17	Mar. 1	{ Dec. 1 June 1 }	17.98	5.27	1.55	6.20	31.00	100	31.00	67	20.77
250. Irvington, N. J.	34,600	63,939,957	88	12	Jan. 1	{ Dec. 1 Mar. 1, '26 }	13.73	11.88	7.61	1.58	34.80	100	34.80	100	34.80
252. Moline, Ill.	34,500	12,124,322	70	30	Apr. 1, '25		28.40	40.00	11.90	6.50	86.80	50	43.40	50	21.70

	Census July 1, 1926	Assessed valuation	Per cent		City fiscal year begins	Date of collection of city taxes	Tax rate per \$1,000 of assessed valuation					Legal basis of assessment (per cent)	Adjusted tax rate to uniform 100% basis of assessment	Estimated ratio of assessed value to legal basis (per cent)	Final readjusted tax rate	
			Realty	Personalty			City	School	County	State	Total					
253. Cumberland, Md.	34,400	47,215,683	70	30	Apr. 1	June 1	10.00	8.22	6.58	2.74	27.54	27.54	100	27.54	70	19.28
254. Revere, Mass.	34,500	40,409,150	91	9	Jan. 1	Oct. 1	23.25	12.78	....	3.77	39.80	39.80	100	39.80	85	33.83
255. Elgin, Ill.	34,000	14,450,503	65	35	Jan. 1	Mar. 1	35.40	33.40	9.20	6.50	83.40	83.40	50	41.70	50	20.85
256. Sheboygan, Wis.	34,000	45,516,650	78	22	Jan. 1	Jan. 1	15.48	11.10	7.18	....	33.76	33.76	100	33.76	70	23.63
257. Montclair, N. J. ²⁸	33,700	97,772,065	90	10	Jan. 1	Dec. 1	13.45	9.45	9.70	....	32.60	32.60	100	32.60	100	32.60
258. Marion, Ohio	33,400	50,230,260	60	40	Jan. 1	June 20	9.83	9.09	4.72	.25	23.89	23.89	100	23.89	85	20.30
260. Watertown, N. Y.	33,100	45,163,197	100	0	July 1	Dec. 20	14.90	9.60	7.26	1.24	33.00	33.00	100	33.00	80	26.40
261. Port Arthur, Texas	33,000	29,838,550	74	26	Apr. 1	Oct. 1	18.40	5.00	8.40	4.80	36.60	36.60	100	36.60	70	25.62
262. Steubenville, Ohio	32,600	77,500,000	66	34	Jan. 1	June 20	5.14	8.75	4.95	.25	19.09	19.09	100	19.09	85	16.23
264. Plainfield, N. J.	32,500	54,165,947	88	14	Jan. 1	Dec. 1	17.80	11.00	4.70	4.60	38.10	38.10	100	38.10	60	22.86
265. Muskogee, Okla.	32,500	29,999,656	82	18	July 1, '26	Nov. 1	14.86	14.56	9.69	.50	39.61	39.61	100	39.61	60	23.77
266. Alameda, Calif.	32,400	28,393,575	88	12	July 1	Oct. 17	17.08	18.82	20.90	....	56.80	56.80	100	56.80	56	31.81
267. Kearny, N. J.	32,100	76,542,530	72	28	Jan. 1	June 1	11.22	10.43	7.48	4.76	33.89	33.89	100	33.89	100	33.89
269. Asheville, N. C.	32,000	102,000,000	90	10	Sept. 1	Dec. 1	12.60	3.60	11.50	....	27.70	27.70	100	27.70	60	16.62
270. Hagerstown, Md.	32,000	37,622,840	75	25	June 1	June 15	11.40	7.40	5.70	2.74	27.24	27.24	100	27.24	100	27.24
272. Sioux Falls, S. D.	31,200	41,249,819	75	25	Jan. 1	Apr. 30	14.95	16.31	4.55	2.66	38.47	38.47	100	38.47	70	26.93
273. Rome, N. Y.	31,100	23,156,922	100	0	Jan. 1	Oct. 31	10.85	13.76	5.53	1.22	31.36	31.36	100	31.36	80	25.09
277. Great Falls, Mont.	30,900	47,293,784	75	25	July 1	Nov. 30, '26	23.75	20.52	15.00	4.33	63.60	63.60	100	63.60	28	18.21
280. Bloomington, Ill.	30,700	14,607,869	76	24	May 1	May 31, '27	34.50	27.50	6.50	6.50	75.00	75.00	50	37.50	70	26.25
281. Newark, Ohio	30,461	47,490,040	65	35	Jan. 1	May	6.44	8.96	4.25	.25	19.90	19.90	100	19.90	85	16.92
282. Zanesville, Ohio	30,442	55,594,780	76	24	Jan. 1	Dec. 1	5.70	8.95	5.10	.25	20.00	20.00	100	20.00	80	16.00
284. Newburgh, N. Y. ²⁶	30,400	38,920,920	100	0	Jan. 1	Jan. 1-Mar. 1	11.30	8.70	9.99	....	29.99	29.99	100	29.99	80	23.99
Canadian Cities																
1. Montreal, Que. ³⁰	942,875	841,982,714	100	0	Jan. 1	May 1	13.95	9.36	....	....	23.31	23.31	100	23.31	75	17.48
2. Toronto, Ont. ³¹	556,691	908,786,236	100	0	Jan. 1	May 4-July 4	22.05	9.75	....	....	31.80	31.80	100	31.80	75	23.35
3. Winnipeg, Man. ³²	198,932	229,748,400	100	0	Jan. 1	Sept. 6	14.81	13.42	....	1.77	30.00	30.00	100	30.00	80	24.00
4. Vancouver, B. C. ³³	137,197	226,969,526	100	0	Jan. 1	June 15	19.38	9.12	....	....	28.50	28.50	100	28.50	79	22.52
5. Quebec, Que. ³⁴	124,341	100,883,259	100	0	May 1	Aug. 3	21.10	9.50	....	....	30.60	30.60	100	30.60	80	24.48

- 22 *Miami*. Rates of \$24 per \$1,000 for school, \$46 for county, and \$7.50 for state, levied upon a separate valuation estimated at \$70,000,000, are readjusted to the city valuation reported.
- 24 *Wilmington*. The valuation shown includes \$2,416,275 public service corporation property which is taxed at \$47.50 per \$1,000 for city and school purposes in the city only. The state tax is for schools.
- 25 *Cambridge*. The city rate includes \$1.64 metropolitan sewer and park rate.
- 26 *Albany, Yonkers, Utica, Highland Park, Binghamton, Chathamcoo, Watkinson-Salem, New Britain, Niagara Falls, Elmira, Jamestown, Poughkeepsie, Auburn, Amsterdam, Montclair, Newburgh*. The county rate includes state rate, the separation not being reported.
- 27 *Lovell, El Paso, Waldham*. The city rate includes schools, the separation not being reported.
- 28 *Tacoma*. The city rate includes \$1.40 port and \$2 park rates.
- 29 *Durham*. There is no state rate on property in North Carolina.
- 30 *Montreal*. The school rate is the average of the Protestant, Catholic, and Neutral rates.
- 31 *Toronto*. The assessed valuation for school taxes is \$908,786,236; dwellings up to \$4,000 valuation are allowed a certain exemption from general taxation but not from school taxation. Realty valuation includes 8.2 per cent income and 10.2 per cent business.
- 32 *Winnipeg*. Land is assessed at 100 per cent; improvements at 66 $\frac{2}{3}$ per cent.
- 33 *Vancouver*. Land is assessed at 100 per cent; improvements at 50 per cent. The actual tax levy is \$31.67, but was reported \$28.50 because 92 per cent was paid before the expiration of a 10 per cent discount period.
- 34 *Quebec*. The city rates include \$5 for water paid by \$43,420,760 valuation which is exempt from general taxation, and 60 cents for local improvements.
- 35 *Calgary*. In addition to rate shown, there is a \$2 levy on land only for provincial purposes.
- 36 *Edmonton*. Land is assessed at 100 per cent; improvements are assessed at 60 per cent.
- 37 *Houston*. Realty valuation includes 18.5 per cent business and household.
- 38 *South Vancouver*. Land, valued at \$11,556,220, is assessed at 100 per cent; improvements, at 50 per cent.
- 39 *Victoria*. Land, valued at \$23,766,004, is assessed at 100 per cent; improvements, at 50 per cent.
- 40 *Pasadena*. Realty valuation includes 14 per cent business and income. Land is assessed at 100 per cent, and improvements at 30 per cent. The separate school tax rate is \$6.60 higher than the public school rate given.
- 41 *Seattle*. Realty valuation includes 3 per cent business and income. Land is assessed at 100 per cent, improvements, at 45 per cent.
- 42 *Wichita*. Appropriations for the District of Columbia are made by congress, a lump sum of \$9,000,000 thereof being paid by the federal treasury. In addition to the valuation reported, intangible personally \$450,000,000, is taxed at one-half of one per cent. Banks, trust companies and public service corporations are taxed at various rates on earnings or receipts. There is a single rate for all purposes, the school rate being estimated.

RECENT BOOKS REVIEWED

THE CITY MANAGER. By Leonard D. White, Ph.D. Chicago: University of Chicago Press, 1927. Pp. 355.

This important volume marks the coming of age of the city manager movement—the point where the movement is so solidly established, the managers so numerous, the evidence and experience so abundant that a candid and competent political scientist can spend a busy year learning about it and produce a well-packed study of its tendencies and characteristics with confidence that the mix has set in its final form.

The book starts briskly with a series of chapters each devoted to the more important managers—Hopkins of Cleveland, Sherrill of Cincinnati, McElroy of Kansas City, Koerner of Pasadena, the three managers of Dayton and Ashburner, Truxton, Edy and Carr. The characterizations are keen and vivid, frank enough to make the subjects squirm and, so far as my observation reaches, photographically accurate. I only regret the space given to McElroy of Kansas City who, as the author obscurely concedes later, is the solitary, and we hope, temporary instance of a manager who takes his orders from political headquarters. It would take close combing, I think, to find even one other case, or two, to make a group so that this could fairly be considered as a variation of the species rather than an alien exception.

The next chapters count up the statistics of this group of administrators—their number, ages, previous occupations, average tenures, local or out-of-town origin and then under various chapter headings, their typical experiences in their jobs, their virtues and shortcomings and their contribution to the modern American scene, admirably illuminated with illustrative instances in profusion.

Dr. White finds that the typical manager is an engineer, happiest when dealing with public works, weak in oratory, imaginative, desperately hard-working, conscientious, a close buyer, holding a managership for less than three years on the average, cold to theory and to new formulas such as those relating to personnel administration. The author detects a tendency of cities to choose a local man after the first out-of-town manager has moved on and sounds a note of alarm lest this process gradually narrows the new profession and

takes us back to the old ways which made professional careers impossible in this field. I am not much afraid of such a reversion—the readiness with which out-of-town men are brought in as school superintendents shows that the resistance to outside experts is mainly froth. We will have no trouble at all, with this start, if city managing will only hurry up and become mysteriously technical so that Tom, Dick and Harry will cease to think of it as something they can do.

Dr. White divides the managers roughly into two classes—the real professionals who have moved or will move upward from city to city, and the home-bodies who take the managership in their own city as an incident in a local office-holding career. He finds another line of cleavage in the matter of leadership, some managers exerting leadership, campaigning for bond issues, telling the council what to do; others suppressing their own opinions, hiding from the limelight and making as few recommendations as possible except when asked. He fails to see that the flexibility of the universal joint between council and manager is a salient practical merit of the plan, giving a desirable play to diverse personal factors and purposely undefined in the texts of the charters. The relations and mutual legal rights of a mayor and council under the old plans of municipal government must be elaborately drawn in the basic law. Nevertheless, they work so otherwise than intended that councils sometimes appoint and mayors confirm. But the city manager plan works with either a dominant council or a dynamic manager or either or both, and the city gets the benefit of purpose and vision and initiative wherever it crops up, without legal subterfuge or indeed any legal tangles whatever. There is no reason to be disappointed because it works differently in every city.

"The failure of the city council," the author comments, "is one of the most startling weaknesses of the council manager plan." In this I agree; I am disappointed that the establishment of conditions of work that make service in the council feasible and important for any public-spirited citizen should fail to bring forward superior talent and leave the council of Cleveland, for instance, to be named by partisan hacks.

Dr. White, after handling the managers with-

out gloves, ends up by paying them some discriminating and well-earned tributes which come with all the greater force and conviction under the circumstances. This is his final paragraph:

Finally the managers have made a remarkable record of devotion to the larger interests of the city, even at considerable cost to themselves. They have sincerely tried to see the city as a whole and to eliminate any suspicion of favored treatment for any part. They have conceived the city not merely as an organism of the present but as a creation of the future. In planning streets and sewers and water mains, they have refused to make a record of present economy by installing equipment inadequate for probable future needs. They have been wholly unwilling to deceive the voters about the real condition of public affairs and have frankly given the facts to the public. They have dealt openly even with their critics. They have sought support for the larger interests of the city on the basis of the plain truth and have been content to let their record speak for itself without unnecessary advertising on their own part. They have been refreshingly free from the arts and wiles of the traditional American executive, and by their unflinching devotion to their job have furnished the American cities with a new and finer conception of official duty.

Good enough, Dr. White! The whole book is an incisive and well-informed verdict, better than propaganda, and the further it is broadcasted, the better for the city managers and the spread of the plan.

RICHARD S. CHILDS.



COMMUNITY HEALTH ORGANIZATION. American Health Congress Series, Vol. II, Part IV. Ira V. Hiscock, Editor. American Public Health Association, 1927. Pp. 122.

The value of this little volume lies in the fact that it contains for a mayor or similar municipal official or for a local health officer the latest accepted standards for a well-rounded community health program, a running commentary to accompany that yardstick of health service, the Appraisal Form of the American Public Health Association. It summarizes the results of a day's study of community health administration which formed a part of the American Health Congress held in Atlantic City in May, 1926. At that Congress leaders of national reputation gathered to confer on their problems and experiences in public health administration.

The volume was prepared by Professor Ira V. Hiscock of the department of public health of the Yale Medical School with the assistance of a number of other authorities, and it will serve as a

useful guide for those interested in or responsible for sound scientific and practical development of health programs in cities or smaller communities. Three separate plans are offered: for cities of 100,000 and 50,000 population, and for a county or rural district of 30,000. Standardization is the hue and cry of today in health as elsewhere. Nevertheless, with most communities far from a satisfactory goal in health protection and financing, many improvements of value can be studied in the text. The authors point out that "the plans should not be considered as schemes for immediate adoption as a whole, but for gradual adaptation to existing programs . . ." until no essential health activity in any given community is left inadequate. That the standards suggested in this volume are not impractical is for the most part certain, for the majority of them are already in practice in one or more of the communities studied.

At the present, when organized community hygiene is on the threshold of the new era of intensive effort as contrasted with the former part-time emergency type of service, the emphasis is most timely on the need for well-qualified full-time "career-men" as health officers, with tenure of office free from political bias, with adequate financial and legislative support and backed by an intelligent public opinion. The part-time school principal or school superintendent is a thing of the past. It is surely time for communities of more than 50,000 population to secure the services of full-time health officers, free from the distractions of a medical practice as well as from the menace of unjust political interference. Cities of less than 50,000 might well join in a full-time county health unit.

In all three plans suggested the health department, with board of health and sanitary code are essentially similar. The following activities are taken up in considerable detail: administration, including health education and vital statistics; communicable disease control, including epidemiology, tuberculosis and venereal diseases; prenatal and child hygiene; public health nursing; sanitation; food and milk control and laboratory facilities. The sections dealing with budget and personnel are very carefully worked out and their applicability naturally depends on which activities are financed officially and which are supported wholly or in part by voluntary agencies.

It is gratifying to see that the volume includes a plan for the organization of rural or county health work, as such areas include a large propor-

tion of the total population. Too often essential modifications are overlooked when an urban health program is transplanted into a rural area. More study and experience will be needed before a definite course of procedure can be charted for rural health organization, but the authors give an excellent basic program as a point of departure.

Perhaps the greatest good that may come from this volume, aside from technical suggestions to health administrators, is the realization of the fields of interrelation and mutual helpfulness among community officials, public and private health agencies and the medical and nursing professions. Surely the manifold health problems of any community will offer more than enough work and opportunity for service for all those groups interested in the common weal.

HUNTINGTON WILLIAMS, M.D.

New York State Health Department.



THE LEGAL STATUS AND FUNCTIONS OF THE GENERAL ACCOUNTING OFFICE OF THE NATIONAL GOVERNMENT. By W. F. Willoughby. (Institute for Government Research Studies in Administration.) Baltimore: Johns Hopkins Press, 1927. Pp. xi, 193.

As the title indicates, this book deals almost wholly with the legal status of the general accounting office of the federal government rather than with the practices thus far developed. This office was established by the budget and accounting act of 1921. It was placed under the direction of the comptroller general, appointed by the president for a term of fifteen years and removable only by congress. The purpose of congress in creating the general accounting office was to strengthen congressional control over the administration in regard to the collection and disbursement of funds. In this respect the office is similar to that of the comptroller and auditor general of Great Britain created in 1866 as a direct agent of parliament.

The creation of the general accounting office, diverging as it does from the traditional American lines, has given rise to a number of serious questions. As Mr. Willoughby points out, this office involves such problems as "the separation of powers, the distinction between executive and administrative functions, the extent to which final powers of control over administrative action should, or constitutionally can, be vested in a legislative agency, the authority whose rulings in respect to the construction of important features of public law should be followed by the adminis-

trative services, whether that authority should be the attorney general or the comptroller general, and the power of the courts to review administrative determinations." These are the problems that the author attempts to throw some light upon in his discussion of the general accounting office.

The book contains a rather complete discussion of the functions of the general accounting office as defined in the law and interpreted by court opinions and administrative rulings. These functions relate principally to the control of treasury receipts and issues, the settlement and adjustment of claims against the government, the settlement and adjustment of claims due the government, enforcement of collection of claims due the government, control over contracting, and general accounting and reporting. None of the functions has been properly developed up to the present time; in fact, some of them have not yet been clearly defined. The upshot of this is that while the general accounting office has been in existence for six years, its jurisdiction has not yet been marked out in practice; furthermore, its relation to the other agencies of government still remains undetermined. This situation has brought about severe criticism of the work of the office by several administrative officers and agencies and, in some cases, has even led to court action.

Mr. Willoughby suggests several steps which he thinks should be taken to put the general accounting office on a satisfactory basis. He wants administrative officers to recognize this office as a special agency of the national government, since he feels that it should become one of our most important institutions. He proposes, so far as possible, to centralize all general and controlling accounts of the government in this office and then to work out and install a modern system of accounts. He suggests that the powers of the comptroller general in respect to construing general statutes and settling claims be more carefully defined by congress, perhaps considerably extended in the matter of settling claims against and due the government. This would involve a codification of the laws relating to government accounting and reporting. Finally, he recommends the creation of a congressional committee on public accounts to take the place of the present committees on public expenditures and to have jurisdiction over all matters relating to the general accounting office.

A. E. BUCK.

PLANNING FOR CITY TRAFFIC. September, 1927, number of *The Annals of the American Academy of Political and Social Science*, Philadelphia, Pa. Edited by Austin F. Macdonald.

A remarkably good symposium on the traffic situation is presented by the American Academy of Political and Social Science in the September *Annals*. Thirty authors who are well-known in city planning and traffic work and in close contact with it contributed to the volume.

The articles have been grouped under five headings. In the first group, planning for increased traffic facilities is discussed; the second group covers traffic control, including laws for regulating traffic; and the third deals with accident prevention. The fourth group considers rail transportation, the motor truck, and the pedestrian in relation to the modern city plan. Part five treats of such general aspects as regional planning, zoning and decentralization.

The thirty articles display strikingly the number and complexities of the elements involved in a solution of municipal traffic difficulties. A glance at the subjects covered shows this. They comprise coordination of traffic facilities, routing of through traffic, planning of streets, street lighting, tunnels, bridges, railroad crossings, and playgrounds, regulation of the capacity of buildings, control of traffic both wheel and foot, accident prevention, adoption of uniform traffic laws, regulation of parking, provision of adequate garage capacities, zoning, and regional planning. The traffic problem is not simple.

Perhaps all of this complexity would create, in the ordinary citizen, a feeling of confusion and helplessness were it not for a few significant truths which the symposium discloses. One of the chief of these is the absolute necessity for accurate facts as the basis of any work to better traffic conditions. The substitution of facts for guesswork is emphasized again and again by the authors. Furthermore, it is shown that the problem cannot be solved once and forever, but that conditions change and the studies and planning must be continuous. The advantage of having skilled persons make the studies and formulate from them a comprehensive plan is not emphasized so strongly, but it is mentioned more than once.

In general, the symposium gives an excellent picture of the traffic problem, its intricacies and influences, and should indicate to the interested reader the best approach to a solution.

C. A. HOWLAND.



STANDARDS YEARBOOK, 1927. Compiled by Bureau of Standards, U. S. Department of Commerce. Pp. 392.

DIRECTORY OF COMMERCIAL TESTING AND COLLEGE RESEARCH LABORATORIES. Compiled by Bureau of Standards, U. S. Department of Commerce, 1927. Pp. 39.

In these two publications, the bureau of standards has made available to government officials a fund of valuable information on the means for adoption and enforcement of commodity standards. The "Standards Yearbook" brings together for the first time a list and discussion of the methods followed by the international, national, state and municipal standardizing agencies. The fundamental and working standards of the United States in volume, density, electricity, etc., are comprehensively discussed. The volume closes with a discussion of the so-called "certification plan" now being worked out by the bureau of standards. The bureau is compiling lists of manufacturers who certify their products to conform to the quality and performance standard established by the federal specifications. Such lists enable the purchaser for state or city to use the federal specifications with confidence in the source of supply.

"The Directory of Commercial Testing and College Research Laboratories" lists by state and city the commercial and college laboratories which are equipped and are willing to make for governments chemical and physical tests of commodity samples, free of charge or for a nominal fee. This enables the government buyer to determine, scientifically and inexpensively, whether he is receiving the quality specified on his order. It is an invaluable aid to the enforcement of specifications.

These volumes may be secured from the Superintendent of Documents, Government Printing Office, Washington, D. C.

RUSSELL FORBES.

JUDICIAL DECISIONS

EDITED BY C. W. TOOKE

Professor of Law, Georgetown University

Contracts—City May Not Bargain Away Its Governmental Powers.—The principle that a municipality may not bind itself by contract to exercise or to refrain from exercising its governmental powers is elementary and supposedly within the knowledge of all municipal officers, but in practice is often overlooked and violated. Recently, the appellate division, fourth department of New York, set aside an agreement between the city of Buffalo and the town of Cheektowaga, relating to the building and operation of a garbage plant by the city within the confines of the town (*Schwab v. Graves*, 223 N. Y. Supp. 160). The city in consideration of the consent of the town to permit the location and operation of the garbage plant within its limits agreed to cancel a large indebtedness owing from the town. In setting aside this alleged contract, the court points out that the agreement of the town was only an exercise of its local police power, that it could not limit its further action along the same lines, whatever permit it granted, and therefore its agreement could not be a valid consideration for the city's promise to release the outstanding debt of the town.

A similar ground was invoked by the court of civil appeals of Texas in *Gulf Bitulithic Co. v. Nueces County*, 297 S. W. 747. The contract which was declared invalid in the latter case was one by the terms of which the county employed the plaintiff to superintend the construction of roads throughout the county and attempted to surrender its governmental duty of supervision. Not only did the plaintiff fail to sustain its action for breach of the contract of employment, but the county was permitted to recover in a cross-action for money paid out by it to the plaintiff company.

✱

Police Power—Exclusive Contract for Removal of Garbage.—In *Harper v. Richardson*, 297 S. W. 141, recently before the Kansas City court of appeals, the plaintiff who had been awarded an exclusive contract for the removal of trash and garbage by the city of St. Joseph sought to enjoin the defendant from making collections from the

homes which the plaintiff had refused to serve because the owners had failed to comply with the ordinances requiring separation of the garbage and the payment of fixed fees for the service. The court sustained the validity of the contract, but refused the injunction upon the ground that the plaintiff's sole remedy in enforcing its privilege was by invoking the penalties imposed by the city ordinances.

It is well established that such an exclusive contract is valid exercise of the police power. Not only may the city compel the delivery of garbage to a single contractor but it may require its citizens to pay the fees fixed by the city for such service (*California Reduction Co. v. Sanitary Reduction Works*, 199 U. S. 306). The city in employing such an agent is not surrendering, but is effectively exercising its police power. It may not delegate to the agent the fixing of penalties for a failure of citizens to comply with the requirements of the ordinance and an attempt to delegate such powers may be fatal to the contract. The contract in the instant case was not subject to such objections, as the city by ordinance attached the sanction of fine and imprisonment to noncompliance with its requirements. As such remedies were exclusive, the refusal of the plaintiff to serve those citizens who failed to comply was a violation of its duty which barred it from equitable relief.¹

✱

De Facto Municipal Corporations—Collateral Attack.—It is a fundamental principle uniformly applied that the question of the right of a *de facto* municipal corporation to exercise its franchises can be called in question only by the state itself proceeding by writ of *quo warranto*, and the general rule is that a proceeding in the nature of *quo warranto* upon the relation of a private individual to test the validity of the existence of such a corporation or of an office created by it cannot be sustained. In *Campbell v. Champion*, 138 At. 529, the supreme court of New Jersey was asked

¹ See also, *Hog Ranch v. Plagman*, 282 Mo., 220 S. W. 15, A. L. R. 266, and note at page 287; *Panlind v. Grand Rapids*, 210 Mich. 18, 177 N. W. 302; *Wheeler v. Boston*, 233 Mass. 275, 123 N. E. 684.

to vacate a proceeding of the latter nature as violative of the provisions of the Quo Warranto Act of that state which is declaratory of the general rule. The relators claimed that an election held in Ocean City, May, 1927, was a nullity as not in pursuance of statutory authority, and that, therefore, the persons elected and who had assumed the offices to which the relators were entitled were intruders and usurpers.

In refusing to vacate the proceedings, the court admits the validity of the principle invoked that the existence of the office cannot be tried out in such a proceeding. But the court points out that the facts set forth do not substantiate the contention that the existence of the office is in issue. Before the rule against collateral attack can be applied, there is always the preliminary question whether the corporation or office is in law *de facto*. So, unless those claiming to perform the duties of an office, have entered under color of right and in good faith, their mere occupancy and user will not entitle them to the status of *de facto* officers, and unless the preliminary question is determined in their favor, there is no basis in public policy for protecting their assumed title from attack either by the state or by those whom they have ousted.



Officers and Employees—Application of State Workman's Compensation Act.—In *Esque v. City of Huntington*, 139 S. E. 469, the supreme court of West Virginia for the first time had before it the question of the application of the state workman's compensation act to the employees of the city. The plaintiff sought to secure damages for personal injuries sustained through the negligence of a fellow servant, the city not having been a subscriber to the state fund at the time of the injury and the statute in terms having taken away from non-subscribing employers the benefit of certain common law defenses including the fellow-servant rule. The statute provides that municipal corporations may take advantage of the law in the same manner as other employers subject to the act. The defendant city contended that, as the act did not in terms cover employees engaged in governmental duties and that as the plaintiff at the time of the accident was engaged in repair of the highways, the city had the right to set up the common law defense of the fellow-servant rule.

In refusing to sustain the defendant's claim, the court holds that the act is remedial and

should be liberally construed; that in terms it applies to municipal corporations and that no exceptions in their favor can be implied. The purpose of the act is to provide compensation for employees, injured while engaged in any sort of work, governmental or industrial in nature. The court points out that the decisions in Kansas, Nebraska and Oregon, which hold that their compensation acts as applied to municipal corporations are limited to employees engaged in discharging proprietary in contrast to governmental duties, are based upon express provisions of the statutes of those states.



Overlapping Municipalities—Conflict of Jurisdiction.—The relation of the Port of New Orleans to the City of New Orleans was involved in a case that was recently decided by the supreme court of Louisiana. In *City of New Orleans v. Riisse*, 113 So. 879, the defendant was convicted in the recorder's court of the parish of Orleans of a violation of an ordinance enacted by the commissioners of the port, from which he appealed especially upon the ground of lack of jurisdiction. The present constitution of the state provides that the jurisdiction of the recorder's court shall extend to the trial of officers against city ordinances alone. The jurisdiction in the instant case was assumed under a statute of 1915, which by its terms directly gave the recorder's court power to enforce the ordinances of the port. The supreme court in quashing the conviction held that the board of commissioners of the port of New Orleans is a political entity, separate and distinct from the city, with delegated power to pass all needful rules and ordinances for the regulation of the traffic of the harbor and port, a power which is exclusive of the authority of the city. As the jurisdiction of the recorder's court is thus limited, the prosecutions should have been in the district criminal court of the parish.

While there may not be two municipal corporations with conflicting powers over the same territory, the expedient of overlapping municipal organizations, each with powers exclusive of the other, is not uncommon. The separation of local powers for legislation and administrative purposes may in some cases be necessary where state-wide interests are involved, but the multiplication of municipal corporations upon the same territory in most instances results in serious questions of the delimitation of their respective spheres of authority and leads to a complexity of

organization that discourages the efforts of the citizens toward honest and efficient local government.

*

Municipal Ownership—Power of City to Compel Payment of Water Charges by a Lien on the Premises Served.—The extent of the power of a city owning and operating a public utility to compel the owner of the premises to whose tenant or predecessor service is rendered to pay the charges fixed by ordinance recently came before the special court of appeals of Virginia in *Etheredge v. City of Norfolk*, 139 S. E. 508. The charter of the city authorized it "to provide an adequate water supply for said city" and "to establish, impose and enforce water rates." In 1920 the city passed an ordinance requiring owners to make water connections with their premises wherever sewer connections were required under heavy penalties, and in 1924 adopted another ordinance which provides that:

Whenever any bill for service or water shall remain unpaid thirty days after the first of the month in which the same is due, the bureau of water shall cut off water from said premises, and shall not turn the same on again until all delinquent charges therefor have been paid in full.

The city in the instant case sought to recover from the owner of rented property the charges incurred for water by a delinquent tenant, and Etheredge resisted upon the ground that the ordinance so far as it seeks to make the owner personally liable in effect deprives him of his property without due process of law.

In concluding that the imposition was invalid under section 11 of the Constitution of Virginia and the Fourteenth Amendment, the court points out that the decisions uniformly hold that a city owning and operating a public utility is subject to the same limitations as a private corporation so far as its relation to its patrons is concerned. Its regulations, therefore, have the same force as the by-laws of a corporation whose powers are of like character and conferred for the same purpose. The city's implied power in this regard is no more extensive than that of a private company operating a public utility, and such an attempted control over private property is beyond the legitimate scope of the local police power, unless the state by law has declared a general policy by imposing a statutory lien or has expressly delegated such a power to the city.²

² Among the leading authorities in accord, the reader may be referred to *Covington v. Ratterman*, 128 Ky. 336,

Zoning—Attitude of Federal Courts.—In *American Woods Products Co. v. Minneapolis*, 21 Fed. (2d) 441, the district federal court of Minnesota had before it the question of the validity of a zoning ordinance which in effect prohibited an established manufacturing plant from erecting any additional buildings rendered necessary by the expansion of its business. The vacant lands of the complainant, which it had acquired and used in connection with its operations for upwards of twelve years, were worth for manufacturing purposes upwards of forty thousand dollars, while for the most valuable use under the zoning restrictions less than four thousand dollars. This discrepancy in values was found to be due largely to the presence of railroad spurs which rendered the property very undesirable for residential purposes.

Judge Sanborn, in dismissing the complaint, says that "as a matter of justice and good morals it would seem that a city should pay for damages occasioned by an ordinance of this kind, where no substantial present injury is being done to the public by the existing use, and where the classification prohibiting the use is largely a matter of convenience and not of necessity," but nevertheless feels that he is bound to sustain the act in the particular case upon the authority of *Village of Euclid v. Ambler Co.* (272 U. S. 365), especially as the constitutionality of the ordinance in general had been upheld by the supreme court in *Berry v. Houghton* (47 S. Ct. 474). The court takes the same point of view as if the general question of the validity of the ordinance were before it, rather than the question of the right of the complainant in the particular case to a use of his property that had been for so long a time recognized as to be protected by the constitutional guaranties. Justice Sutherland in *Euclid v. Ambler Company* distinctly stated that the court was passing only upon the "general scope and dominant features" of the ordinance in question, "leaving other provisions to be dealt with as cases arise directly involving them." Such a case was the one before the district court and its refusal to consider it except upon the same basis as where the general question is involved was to say the least unfortunate.

That a tract of land used for a certain purpose

108 S. W. 297; *Turner v. Revere Water Co.*, 171 Mass. 329, 50 N. E. 634; *McDowell v. Land and Improvement Co.*, 71 N. J. Eq. 109, 63 Atl. 13; *Waldron v. International Water Co.*, 95 Vt. 135, 112 Atl. 219.

may be so impressed with the use that a prohibition of such use may go beyond the limits of the police power is illustrated by the case of *Western Theological Seminary v. Evanston*, 156 N. E. 778, recently decided by the supreme court of Illinois. In that case an amendment to the local zoning law in effect excluded the use of the petitioner's lands, upon which college buildings were already erected, from any extension of its facilities by the erection of new buildings. The court therein said:

The question of the right of the city to exclude from the "A district" schools and colleges in the first instance does not call for decision. They were not excluded until after the appellant, relying upon the terms of the ordinance, invested its funds in acquiring the right which the ordinance expressly permitted to be exercised. The destruction of that right when there is no appreciable danger to the public health, comfort, safety, or welfare to be feared from its exercise, is clearly an arbitrary and unreasonable exercise of power which renders the amending ordinance void as to the appellant's property.

There would seem to be no reason why the principles of the Illinois decision should not have been applied to the American Woods Products case. Vacant lands owned and used in connection with a manufacturing plant may be likewise impressed with use, so that a prohibition of their further use for the necessary extension of the plant may be an unconstitutional deprivation of property rights. The supreme court in *Euclid v. Ambler Realty Company* did not pretend to pass upon that question and we may assume, therefore, that if it later comes before them, they will be guided by the principles enunciated in their opinion in *Dobbins v. Los Angeles*, 195 U. S. 223, in which they concluded that a similar restriction, after lands had been purchased and improvements made, was an arbitrary and discriminatory exercise of the police power which amounted to a taking of property without due process of law and an impairment of property rights protected by the Fourteenth Amendment to the Federal Constitution.

STATEMENT OF THE OWNERSHIP, MANAGEMENT, CIRCULATION, ETC.

Required by the Act of Congress of August 24, 1912,

OF NATIONAL MUNICIPAL REVIEW, published monthly at Concord, New Hampshire, for October 1, 1927.
STATE OF NEW YORK, COUNTY OF NEW YORK, SS.

Before me, a notary public, in and for the State and county aforesaid, personally appeared H. W. Dodds, who having been duly sworn according to law, deposes and says that he is the editor of the NATIONAL MUNICIPAL REVIEW and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management (and if a daily paper, the circulation), etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in section 411, Postal Laws and Regulations, printed on the reverse of this form, to wit:

1. That the names and addresses of the publisher, editor, managing editor, and business managers are:
Publisher, National Municipal League, 261 Broadway, New York.
Editor, H. W. Dodds, 261 Broadway, New York.
Managing Editor, None.
Business Managers, None.
2. That the owner is: The National Municipal Review is published by the National Municipal League, a voluntary association, incorporated, 1923. The officers of the National Municipal League are Frank L. Polk, President; Carl H. Pforzheimer, Treasurer; H. W. Dodds, Secretary.
3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent or more of total amount of bonds, mortgages, or other securities are: None.
4. That the two paragraphs next above, giving the names of the owners, stockholders, and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company but also, in cases where the stockholder or security holder appears upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting, is given; also that the said two paragraphs contain statements embracing affiant's full knowledge and belief as to the circumstances and conditions under which stockholders and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association, or corporation has any interest direct or indirect in the said stock, bonds, or other securities than as so stated by him.

H. W. DODDS,
Editor.

Sworn to and subscribed before me this 3rd day of November, 1927.
[SEAL]

F. GEORGE BARRY,
Notary Public.
My commission expires, March 30, 1929.

PUBLIC UTILITIES

EDITED BY JOHN BAUER

Director, American Public Utilities Bureau

A LETTER TO PUBLIC UTILITY COMMISSIONERS

Dear Sirs:

What is to be your policy on valuation for public utility rate-making? Assuming that you agree substantially with the criticisms that have been made in recent years against rate regulation either upon the *undefined* "fair value" or upon the more definite "reproduction cost," are you prepared to consider the desirability of establishing a definite basis of valuation by which regulation may be administered effectively and placed upon a sound financial structure?

At the recent meeting of the National Association of Railroad and Utilities Commissioners, at Dallas, Texas, October 18, 1927, the Hon. William A. Prendergast, chairman of the public service commission of the State of New York, raised the question whether the time has not arrived for the commissions to adopt on their own initiative positive policies and methods of valuation for rate-making which will meet the objections to present procedure. This communication is intended to support Chairman Prendergast and to present some of the fundamental considerations which must be taken into account for the establishment of an affirmative policy. This is a matter in which I have been profoundly interested as an economist and public utility consultant for over ten years. I first proposed such a definite plan in 1915; and since the great rise in price level I have elaborated my studies under the new conditions to meet the requirements of effective and sound rate-making.¹

AFFIRMATIVE POLICY NEEDED

As to the need of an affirmative valuation policy, there can be hardly any difference of opinion. Within two weeks of this writing, a commissioner of ten years' experience on one of the midwestern commissions remarked to me that with the continuance of the present indefinite methods, or upon the reproduction cost basis, regulation in his state will soon be ended; the commission abolished by the legislature and the function of control turned over to the munic-

ipalities. Under present conditions, he pointed out, or under reproduction cost, there is nothing ever settled; there are repeated valuations, constant litigation and all but prohibitive costs. A sound and workable course must be adopted to save regulation as a public function.

While Chairman Prendergast does not follow the extreme critics of regulation as to its hitherto alleged futility, he does recognize the fact that a positive basis of valuation must be established and maintained. For this purpose he agrees that an initial valuation of existing properties is necessary; the results in each case would be taken as the starting point. He would thus distinguish between past investments made prior to the initial valuation, and investments made subsequently. As to the prior investment he would base the valuation upon *reproduction cost* of the properties, less depreciation. This sum would then remain unchanged, except that actual additional investment would be added. He would thus have a definite and non-varying rate base. This would be kept under accounting control, and would not be subject to redetermination at every adjustment of rates. It would be an exact sum, which after the initial valuation would be under constant commission control and would be beyond dispute. It would furnish a scientific measure for increasing or reducing rates. A simple accounting analysis would be sufficient to determine in any case whether an increase is needed or a reduction is warranted. The rights of the investors and the public would be definitely expressed and exactly maintained.

INITIATIVE BY THE COMMISSIONS

My proposal had been that such an affirmative policy should be established by the legislatures. Chairman Prendergast, however, prefers that the initiative shall be taken by the commissions themselves; he is fearful of "politics" on the part of the legislatures. Perhaps the best course would be for the commissions on their own account to adopt the principles which are essential to sound and effective regulation. If this can be done under existing statutory provisions, then no recourse to the legislatures is

¹ "Effective Regulation of Public Utilities," The Macmillan Company, 1925.

necessary. Otherwise the program, after being developed, could be presented to the legislatures for adoption, accompanied by a full discussion of the difficulties of existing procedure and the need of the new methods.

A practical illustration is the interstate commerce commission's adoption of a definite valuation policy in the now famous St. Louis & O'Fallon case. For every company it has taken the valuation made under the 1913 valuation act; to this it proposes to add the actual cost of the additions, deduct the retirements, and provide for further depreciation. It intends thus to have a definite and non-varying rate base. This matter is now before the courts, and its constitutional validity will be decided. A profound public service would be rendered if all the commissions join actively with the interstate commerce commission to obtain the supreme court's approval of the positive plan of dealing with rate-making.

Since the problem has been placed clearly before the commissioners by Chairman Prendergast, then why not proceed to formulate a program of valuation? Why not agree immediately that for effective and sound future rate-making, a fixed and non-variable rate base is necessary, which can be determined from the books and records of the company? For such a policy, "reproduction cost" would be definitely rejected for the future. All subsequent investments made after the adoption of the policy would be kept upon a fixed "dollar" basis. But there would be the problem of valuing the existing property upon a reasonable basis, which would pass the scrutiny of the courts, and which in fact would be fair and reasonable to the company and to the public at large.

HOW VALUE EXISTING PROPERTIES?

If so much of a program can be agreed upon immediately by the commissions as necessary, then there is left the single problem of determining the basis of valuing the existing properties. This, however, would be a difficult question on which there would be sharp differences of opinion. But in any case, probably no single formula could be carried out. Whatever general theory might be adopted, variations and adaptations would have to be made to meet the conditions of different properties. This would probably be necessary to deal justly both from the standpoint of the companies and the public.

So far as general principle is concerned, the

issue would be chiefly between "reproduction cost" and "prudent investment." Chairman Prendergast would favor reproduction cost at the time of the valuation. The amount thus determined, however, would then become a fixed quantity for the future; not subject to further variation with prices. There are indeed forceful considerations in favor of reproduction cost. The principal one appears in the pronouncements of the recent supreme court opinions. While the language employed cannot be accepted as definitely fixing reproduction cost as the determination of "fair value" for rate-making, the majority of the court clearly believes that this should be considered as the dominant, if not the sole criterion of fair value.

On the legal side there is no doubt that a program basing the initial valuation upon reproduction cost would have a better chance of obtaining the judicial sanction than upon prudent investment. If the latter were adopted, there would be, also, economic injustice imposed upon many of the investors. While from a long-term standpoint the cost of service and the return on actual capital expended must be the fundamental basis of rate-making if effective and sound regulation is to be established, yet such definite provisions have not been adopted in the past and if they were now put into effect retroactively there would be unreasonable treatment of the common stockholders. These groups have devoted their capital to a public purpose with the idea of obtaining a fair return. While the property was always limited to reasonable rates and a fair return, yet the basis of such fair return was never definitely established except in the general terms of *Smyth v. Ames*,—a fair return on the fair value of the property.

ADJUSTMENT FOR COMMON STOCK INVESTMENT

If there had been no great changes in price level, then the fair return could most reasonably be predicated upon the prudent investment as above defined, and there would be no difficulty in reaching promptly a definite basis of dealing with rates for the future. Indeed prior to the great change in prices before the war, there was a tacit purpose among the commissions to establish gradually the actual investment as the basis of rate-making. This was not provided for by outright statutory provisions or concrete adoption of the plan by the commissions, but by piecemeal proceeding with individual properties, establishing valuations as cases arose, and then

dealing subsequently with the actual facts of additions, retirements and depreciation. This entire course, however, was swept aside by the economic upheavals of the war; the basis of valuation has become a fundamental issue and has rendered regulation more than doubly difficult. Now with the much higher price level it will be practically impossible to establish a definite basis by piecemeal procedure. It is really necessary for the commissions to adopt a program for the future in the light of present-day conditions; a program that will be effective and financially sound.

If the existing properties were to be valued now wholly on the basis of prudent investment, the common stockholders would be subject to real economic loss because of the present higher prices and the consequent lower purchasing power of the dollar. They doubtless expected a fair return in terms of the dollars as expended at the time of the investment. If they are now to be subjected to a limited return in an affirmative program for the future, they should be allowed an adjustment in their investment equivalent to the higher price level compared with the time when the investments were made. This would be only fair treatment which would preserve for the stockholders the same actual income as expected when the investment was made.

So far as the bondholders and preferred stock are concerned, the situation is entirely different. They accepted definite limitations in their return by contract and could not receive more even if adjustments in the valuations were made on their account. Whether prices rise or fall, they would always be entitled to the stipulated amounts; they could not get more and would not get less except in the case of insolvency. There would thus be no equitable ground to make an adjustment in these investments which are in fact limited by contract to a return based upon actual investment. If the entire investment, including that of bond and preferred stockholders, were appraised at reproduction cost, the benefit would be limited to the common stock. But as to the average property, about 75 per cent of the investment was made by the bond and preferred stockholders, and only 25 per cent by the common stockholders. Consequently if the existing properties were appraised on the reproduction cost basis, the benefit to the common stockholders would be pyramided; in many instances it would give much more than a fair return and would place an undue burden upon the public.

A REASONABLE COMPROMISE

As between the extremes of reproduction cost and prudent investment, I have suggested the compromise here briefly outlined. This would recognize the reasonable economic right of the stockholders to an adjustment representing present-day higher prices, but would deal with the other security holders on the basis of the actual limits upon their return as fixed by contract. It would admit the controlling facts in the actual situation, and would provide a material weight for the reproduction cost element in the determination of fair value.

This basis of valuing the existing properties is offered as the most practicable and reasonable compromise between the two extremes. Since it would treat the stockholders fairly and would recognize all actual obligations, it would doubtless receive the judicial approval. It could certainly not be viewed as confiscating any private rights. It would deal fairly with the investors, and would not impose any burden upon the public not warranted by fundamental considerations. But even this basis of valuation probably could not be followed rigorously in all instances. There would have to be sufficient flexibility to meet the varying conditions with reason. It would be necessary, however, to resolve definitely all questions in every case, and to determine once for all the fixed fair value of existing properties for all future rate-making.

While the proposed basis is offered as a reasonable and just compromise to meet present conditions, the difference between this adjusted investment and reproduction cost would probably not be great in most cases. This is particularly true of a large proportion of the electric and telephone properties which have been built up to a large extent during and since the war at the high level of costs. But most properties have been in part renewed at high cost, and additions have been made at present level of prices. In the ordinary property, therefore, the difference in amount between reproduction cost and the adjusted investment would have but slight influence upon the actual rates charged for service. There are instances, however, of old properties which have not incurred much obsolescence and which have not been extensively renewed in recent years, nor have been materially enlarged; here there would be a considerable difference between reproduction cost and adjusted investment. But in most of such cases the actual

return realized up to the present has been practically limited more to the prudent investment than the reproduction cost; so that the proposed compromise would cause no hardship in actual application. Where the returns have been raised substantially to the reproduction cost level, there would be difficulty in reducing them to a materially lower level. This is especially true where such earnings have been established for a considerable period and have entered into the recognized financial standing and policies of the company. In all such cases probably a greater recognition of reproduction cost would be practically necessary than appears in the proposed compromise. This is a matter of reasonable adjustment for individual cases.

EXCESSIVE OVERHEADS

Let us recognize, first, that it is necessary to get a definite and fixed basis of valuation. Let us consider also that compromise is inevitable as between the extremes of reproduction cost and prudent investment. I submit that the proposal for the most part meets the situation rationally and equitably; but provisions should be made to meet justly the varying conditions of individual cases. The controversy between extremes would be greatly narrowed, moreover, if Chairman Prendergast's observations as to overheads and going value were carried out. I quite agree that one of the greatest objections to reproduction cost is the gross inflation introduced by the companies in presenting their claims. The overheads, the element of "going value," and even the unit prices of physical property are often grotesquely pyramided by company experts. If the reproduction cost is based upon reasonable unit prices that would be actually incurred today in such properties, economically planned and constructed, and if the overheads were limited to sensible amounts, in most instances there would be no great reason for serious public objection to reproduction cost. Certainly it would affect only slightly the general level of rates. I firmly believe that it would be better to adopt reproduction cost predicated upon rational unit

prices and overheads but to establish a definite rate base for the future, rather than continue with undefined policies, repeated valuations, the constant conflict, and the unsatisfactory results.

While a definite rate base for the future would doubtless be warranted even if the valuation of existing properties were based upon reasonable present-day reproduction cost along the lines presented, such a policy would hardly be warranted. The compromise offered would meet, in general, the actual conditions in a reasonable manner. The rate base should be kept as low as possible in the interest of the public, compatible with fair dealing with the investors.

There is, moreover, the further practical consideration that if reproduction cost were used for the initial valuation, this fact in itself would remain as an element of weakness for a permanent plan in dealing with future rate-making. We must not forget that we are now relatively on a very high level of prices; the highest for a century except during peak-war or post-war conditions. If there should be a substantial decline during the next ten or twenty-five years, then the present reproduction cost valuation fixed permanently in the rate base, would probably be subject to political attack. If, however, the initial valuations are based upon prudent investment, with such adjustments as are necessary for fair dealing with the stockholders, then there would be much less reason for political attack hereafter. The policy thus established would stand more squarely upon reason and common sense, and would thus withstand more readily future demagogical opposition.

In conclusion, therefore, let us urge first, that the commissioners agree that a definite rate base for the future is necessary and, second, that they adopt a basis of valuation which meets squarely the actual conditions and requirements of fair dealing. Why not refer this whole matter to the valuation committee of the National Association to prepare a report and a tentative program?

Very truly yours,

JOHN BAUER.

GOVERNMENTAL RESEARCH CONFERENCE NOTES

EDITED BY RUSSELL FORBES

Secretary

Annual Convention Highly Successful.—The sixteenth meeting of the conference was held at the Bar Association Building, New York City, on November 9, 10 and 11. Seventy-two individuals, representing thirty-seven research organizations of the United States and Canada, registered for the convention. Of this number, fifty-six were members and sixteen were non-members.

On Wednesday, November 9, the conference met alone. After an address of welcome by Luther Gulick, chairman, the forenoon session was devoted to a discussion of current work and publicity methods of the research bureaus.

A luncheon was held at noon at the New York City Club. This luncheon was featured by an address by R. Fulton Cutting, chairman of the board of trustees of the New York Bureau of Municipal Research and the National Institute of Public Administration. The chairman presented an interesting and scholarly statement of the accomplishments and discouragements in municipal government during the past year and the progress made in the organization of new research agencies. At this session, also, the secretary made a report on the past year's work of the conference.

The afternoon session was marked by an address on "Fallacies and Foibles of the Research Movement" by Francis G. Oakey of Searle, Oakey and Miller, New York. The discussion following Mr. Oakey's address was so spirited and so interesting that the conference refused unanimously to leave the meeting for a scheduled sight-seeing trip through the Holland Tunnels. The session continued until 5.30 P.M.

The ladies were entertained at tea by Miss Grace R. Howe, assistant secretary of the National Municipal League. In the evening, all members of the conference were guests of the National Institute of Public Administration and the New York Bureau of Municipal Research at a dinner at the Greenwich Village Inn. Following the dinner, C. E. Rightor of the Detroit Bureau of Governmental Research and Dr. C. E.

McCombs of the National Institute of Public Administration reminisced on the subject of "Governmental Research Behind the Scenes."

On November 10 and 11, the conference joined with the National Municipal League in round table sessions. Three sessions were conducted synchronously during the forenoon and afternoon of both days. The subjects of the round table sessions were as follows: Budget Procedure, Special Assessments, Popular Misconceptions Regarding Crime, State Supervision of Local Finances, What Makes Public Opinion, Proposed Model Budget Law of National Municipal League, A Municipal Program for Combating Crime, Improving College Courses in Municipal Government, Executive Allotments as a Means of Budget Control, Is the Large Slacker Vote a Menace, and University Training for Public Service.

A complete report of the convention will be published in the near future in the annual proceedings of the conference which will reproduce in full or in abstract the addresses delivered and the discussion following each.

This meeting was noteworthy for the sustained interest of the delegates. Every session was well attended, and there was a very marked absence of loitering in the lobbies outside the meeting rooms. The opinion was unanimous that this meeting was one of the most successful in the history of the conference.



Buffalo Municipal Research Bureau.—One of the first studies made by the Buffalo Bureau after it began operations in June was a survey of the existing water debt. A report was made, suggesting certain changes in policy in regard to debt liquidation which would eventually save nearly one million dollars. The Bureau's report was carefully considered by the commissioner of finance and accounts and later by the entire council. On October 28, the Bureau's recommendation was unanimously approved by the city council and ordered to be put into effect as the city's future policy.

The commissioner of finance and accounts now has under consideration the Bureau's second report covering the liquidation of the general bonded debt of the city. This report likewise has recommendations which would effect the saving of several million dollars.

The Bureau's survey of the park department has been completed and the report is now in the course of preparation, as is also a memorandum entitled "Concrete Pavements for Buffalo Streets."

The Bureau has recently issued a number of interesting bulletins: one which dealt with an analysis of municipal expenses for the past twenty years, and another on the proposed constitutional amendments, both of which received very favorable comment from the local press.

✱

California Taxpayers' Association.—The California Taxpayers' Association has completed an analysis of expenditures of San Diego county, similar in nature and extent to its Kern county report. A survey has also been made of the expenditures of the city of San Diego. Both surveys will be published soon.

At the request of the local taxpayer's committee, the research department has analyzed the past growth and expenditures of the city of Santa Paula and has prepared a financial program for 1927-37. This report is now in press and will be issued soon.

✱

Citizens' Research Institute of Canada.—The annual convention of the Canadian Tax and Civil Service Research Conference was held in Toronto jointly with the National Tax Association of the United States. The papers presented were of a very high order and the interest displayed by the delegates was most encouraging. The papers and discussions thereon are now in the hands of the printer and the *Proceedings* will be ready for distribution soon.

The first of the annual series "Cost of Government in Canada—Municipal" is being prepared and will be issued shortly. This report covers sixteen Canadian cities.

✱

Taxpayers' Research League of Delaware.—The League has completed an exhaustive analysis of the costs of state government for the years 1915-1926. The major part of its work for the next few months will be the preparation of material for the committee of the Delaware Bankers'

Association, which has been appointed to work with the League in the formulation of a modern, comprehensive finance code for the state.

✱

Des Moines Bureau of Municipal Research.—The fee system for county offices in Iowa received at least a temporary setback when the local district court recently ruled that the clerk of courts was not entitled to receive fees as a member of the county insane commission. Armed with favorable opinions by the attorney general and county attorney, the clerk of the courts presented a bill to the supervisors for fees as a member of the county insane commission since 1924. Allowance of this claim would have permitted clerks in other Iowa counties to collect back fees amounting to from \$50,000 to \$75,000. The Des Moines Bureau of Municipal Research employed counsel and intervened with the sanction of the supervisors, with the result that the district court decided against the payment of fees. The case has been appealed to the state supreme court. It is being watched with considerable interest by the State Clerk of Courts Association, as this case will set a precedent for the entire state.

The Bureau completed a report on the city's finances as related to the city plan at the request of the city plan commission and Harland Bartholomew and Associates, who have prepared various major city reports. This report by the Bureau recommended the preparation of a ten-year master budget including not only proposed capital outlays for the school, city, and county, but also probable operating expenditures for the next decade. It is hoped that such a report will tend to control the increase in tax rates for the next ten years.

The Bureau completed a report relative to the proposed purchase of voting machines by the county board of supervisors. The report shows that the average number of voters handled by one machine in Polk County is far less than in many other governments using voting machines. The Bureau may recommend to the next state legislature that the hours for voting be lengthened so that the number of voters per machine may be increased. This would remove the necessity for purchasing a large number of additional machines.

During Fire Prevention Week, the Bureau handled publicity which included statistics relative to local fire losses and feature stories describing fire prevention work here.

Taxpayers' League of St. Louis County, Inc.—The tax levies were the most important concern of the Taxpayers' League during October. In the city the League was able to perform a valuable service. All of the commissions extended every possible courtesy, and during the budget consideration the League representative was admitted to all private sessions of the council. Many appropriations were cut from the budget requests on the advice of the League, and the appropriations as finally passed were approved by the League in practically every detail. Subsequent to the adoption of the budget, the commissioner of finance informed the League that the value of the assistance rendered by this office was inestimable, and that it was greatly appreciated not only by himself, but by the other commissioners as well.

In the county a very different situation existed. Due to the recent critical attitude on the part of the League, it was, of course, expected that co-operation would be impossible. The League, however, had a representative present at all sessions of the county board, and while there may have been more indirect influence brought to bear due to our presence, so many delegations were present requesting this and that appropriation, that it was the part of politics to acquiesce in these requests. In the opinion of the staff, the road and bridge levy might easily have been cut \$400,000 without in any way hampering the service to be rendered in 1928. If the county tax rate in the future is to be kept within reasonable limits, a definite program of county reform must soon be launched.

C. E. Rightor of the Detroit Bureau of Governmental Research was in Duluth the early part of October, and made a study of the Water and Light Department. Mr. Rightor's report has been received and will be published soon.

Work on the county investigation has continued, and several new transactions have been brought to light. Additional affidavits relative to affairs in the sixth district have been obtained. Judge Fesler, presiding justice of the district court, has informally advised that he will withhold his acceptance of the League's invitation to a conference until after the decision in the Penttila case is handed down by the supreme court.

Due largely, we believe, to the continual effort made by the Taxpayers' League, the minimum wage ordinance was finally defeated. It is not intended to convey the impression that the

League is solely responsible for this, but it is felt that the League kept after this matter longer and more diligently than any other organization.

✱

The Taxpayers' Association of Fall River, Inc.—Within a month after starting operations, the Taxpayers' Association of Fall River was met with the old cry of "interference by outside experts," references to "self-appointed officials," etc., etc., terms that are familiar to other researchers in their work with new bureaus. In Fall River, the statements came as the result of the Association's opposition to a bond issue of \$100,000 for sewer construction, the purpose of which was actually to furnish city jobs before election, December 9. The Association submitted a memorandum to the mayor analyzing the bond issue and raising numerous points that had not been considered when the issue was acted upon by the board of aldermen. A communication reviewing the same points as those placed before the mayor was submitted to the board of aldermen at their meeting to consider the mayor's veto of the issue, and occasioned the remarks referred to above. The bond issue, however, failed to gain the necessary two-thirds, in fact failed of major support, the vote being twelve to eleven to sustain the veto. The issue originally passed the board by a vote of twenty-one to four.

A study of purchasing procedure is now under way, the preliminary work of which indicates the need for improvement and the centralization of purchasing under a single head. In Massachusetts the question must be placed upon the ballot and, pending early action on the Association's study, it is hoped the question will be voted upon in December.

✱

University of Florida.—A bureau of municipal research and information has been established at the University of Florida, with W. W. Hollingsworth as director.

✱

The Albert Russel Erskine Bureau for Street Traffic Research, Harvard University.—The Bureau has appointed two Erskine research fellows for the coming academic year. Clarence Taylor, a graduate engineer from the University of California and for six years connected with the traffic division of the Berkeley, California, Police Department, will conduct investigations regarding police organization and administration for traffic control and relief. Maxwell Halsey will

continue his investigations in connection with traffic surveys.

The Mayor's Street Traffic Survey of the City of Boston, which is being directed by the Erskine Bureau, is nearing completion. It is contemplated that the report will be published early in the coming year.



St. Louis Bureau of Municipal Research.—The St. Louis Bureau of Municipal Research has just completed its fifth year of operation.

Although it has prepared lengthy reports on the municipal bridge and terminal situation, on the schools and on city-county consolidation, most of its activities have been directed toward studies of the cost of municipal operations.

Direct savings in the cost of city government, as a result of the Bureau's work, amount to more than \$1,000,000 a year. There have been many indirect economies which, undoubtedly, greatly augment this sum. Following the Bureau's reports and recommendations, the cost of garbage disposal was reduced \$531,000 over a five-year period as compared with former disposal costs. The substitution of oil for water sprinkling of soft-paved streets and the use of motor flushers on hard-paved streets will save taxpayers approximately \$366,000 during the present year. Following our reports and recommendations forty-three positions paying salaries of \$64,000 annually were abolished. The substitution of motor trucks for teams reduced hauling costs \$43,000. The cost of janitor service in the City Hall was reduced \$28,000, and changes in methods of operation in cleaning and repairing streets have resulted in savings of several thousand dollars. The Bureau has kept a constant check on disbursements for improvements being provided

through the \$87,000,000 bond issue. It has also recently been called upon to make a study of the proposed police pension system.



Toledo Commission of Publicity and Efficiency.—Largely as a result of the efforts of the commission, the city finance department is preparing a detailed budget for 1928 which will conform for the first time with the provisions of the city charter effective in 1916. The commission from its own funds printed budgetary forms which are being used to procure detailed information. Prior to this year each division handed its requests to the finance department on departmental stationery.

The commission recently completed a report on the purchasing division. This report will be discussed with the administrative officials after the November election.

While the commission has not actively taken part in the campaign for a charter commission to draw up a charter providing for the city manager plan, it has, through its publication, the *Toledo City Journal*, endeavored to familiarize the voters with this form of government.



Toronto Bureau of Municipal Research.—The second report in the series on "The Control of Civic Finance" has been issued. It deals with the result of operations of the water works, civic car lines, abattoir, housing commission and Canadian National Exhibition and Livestock Arena, over a period of ten years. The third in the series dealing with outside commissions is in preparation.

The report on motor accidents has been practically completed and will be issued soon.

NOTES AND EVENTS

EDITED BY H. W. DODDS

Cleveland Votes to Retain City Manager Government.—In one of the most hotly conducted campaigns in the history of the city the voters of Cleveland on November 8 voted to retain the city manager form of government, which has been in operation for four years. Three charter amendments, two of them complete charters and one changing the election provisions by wiping out proportional representation, were on the ballot as the result of initiative petitions. Recognizing the confusion which would inevitably follow, the Citizens' League proposed the election of a charter commission as the only orderly way to prepare and submit to the voters substantial changes in the fundamental law. This proposal was also defeated.

The political battle was really not a charter campaign, but a fight between the "ins" and "outs" in the Republican party. Former Mayor and Governor Harry L. Davis, who has been out of public office for four years, fathered the charter amendment as a means of regaining his political power. He is a popular political leader and had the support of organized labor and all of the dissatisfied elements in the city.

In the face of this threatened danger, the Citizens' League and the regular Republican and Democratic organizations formed a coalition, named a high-grade ticket for the charter commission, organized a citizens' charter commission committee of 1,000 members which conducted the campaign in favor of retaining the city manager form of government.

All during the campaign the stress was laid on defeating the Davis amendment and not on the election of a charter commission. One of the strong newspapers vigorously opposed not only the amendments but also the charter commission. As a result, all four charter issues were defeated in the election. A vote of 154,000 was polled, and the city manager form was saved by a majority of only 7,893.

The city and its suburbs have not been so aroused over a political issue since the days of Tom Johnson. One of the interesting by-products of the campaign has been the creation of a widespread interest in the borough plan of government or some other form of unification

through which the business and professional men living in the suburbs can have a voice in the government where their business and financial interests are located. The Citizens' League, which has been advocating regional government for ten years, is planning a county-wide conference on the subject in the effort to crystallize this public sentiment in favor of unification.

MAYO FESLER.

✱

Lodge Elected Mayor of Detroit.—Despite uncertain, at times inclement, weather, Detroit citizens turned out to the polls November 8 in unusual numbers to defeat Mayor John W. Smith, incumbent for three years, and elected as mayor John C. Lodge, the single outstanding man who represents the best political flavor of the city, both in ideals and in actual achievement. The margin of victory was only 12,000, which could have been greater if the day had been fair—one factor was the women's opposition to Mayor Smith. The city accepts the verdict as the most momentous in a decade.

Mr. Lodge, after eighteen years of continuous public service in county and city, made no personal campaign—not a speech or a single public statement. He was so well known that his record—except for temporary political claptrap and ballyhoo—was accepted as his reasonable, sane platform. He was literally drafted with petitions voluntarily circulated, having 50,000 signatures. A citizens' committee modestly used a few letters mailed to voters, a few paid advertisements, and many brief personal interviews from citizens, published in all the three daily papers but most generally in the *News*, which led the Lodge program. The *Free Press* and *Times*, ostensibly neutral, apparently felt with Smith, particularly the *Times*, a Hearst paper. The *Detroit Saturday Night*, after supporting Smith three years, at the end came out for Lodge, symbolizing the general disgust of the majority with the Smith tactics.

Contrary to press hysteria in some quarters, the issue was not prohibition or religious bigotry, but the question of hesitant compromising, fairly good administration, politicalized at all possible points, as against the real trend of the town for

ten years; progressive, efficient, businesslike handling of the government in harmony with the charter and with a fair attention to problems on their merits rather than on the basis of personal and political adroitness in maneuvering for advantage. By accident the "wet" issue was injected into the campaign, through a Washington "dry" report attacking Detroit. At the October 11 primary Lodge had won a sensational majority over all the six other candidates for mayor, hence Mayor Smith in desperation seized the opportunity to take a chance in corraling the wet vote in a city that has never been actually dry. Local opinion, however, had evidently become set in advance and even wet and liberal elements, as well as dry, refused to be stampeded by a false war-cry.

The Anti-Saloon League was a liability to Lodge, though its constituents were for him; the League made only one small public statement, not naming Lodge but attacking Smith as "our blind-pig mayor," Smith sought vainly to carry himself in by attacking the alleged dry committees of Lodge which the people knew to be false. No mayor alone can make Detroit dry, but Smith's "raw" condemnation of prohibition as a "national joke" was resented even by liberals and wets. It is believed that Mr. Lodge can improve conditions in his own quiet way, especially if he is accorded some coöperation from the courts, but he is expected chiefly to put major emphasis on those fundamental projects of clean administration with which he is familiar. During the past nine years since the present charter (providing a strong mayor and council of nine chosen at large) went into effect, Mr. Lodge has been the administrative leader of good government, as president of the council, acting mayor on many occasions, chairman of the election commission, and chairman of the steering committee in Wayne county government.

The campaign proved that under a fair democracy the people can be trusted to decide well their affairs, regardless of campaign bluster and adroit tricks of publicity. Every "Tammany" device known short of stuffing the ballot box was used by supporters of Smith, whose political stock had been running low during the past year. Even the religious issue availed nothing. Lodge, a Protestant, is broad and fair, and received thousands of votes from Catholics and Jews, even though Smith belongs to the Catholic faith. Among his frequent objects of attack Smith campaigned against the *News* and the Detroit

Citizens' League, both of which refused to retort in kind, but sounded only the praises of the other candidate. The *News* especially deserves credit for a fair and truthful handling of its program, both in news and editorial columns—its aim was to present facts as facts, and the idea evidently made a winning appeal.



New York's Elections.—This is an "off year" in New York state and city. Ordinarily there would have been little interest displayed in an election at which the only offices to be filled were those of assemblyman and alderman and a scattering of judgeships. The campaign, however, was enlivened by a very vigorous discussion of certain constitutional amendments, two in particular. In all, nine amendments were submitted to the state electorate. No. 1 provides a budget. No. 2 exempts \$300,000,000 for subways from the debt limit of New York City. No. 3 permits the county to assist in grade crossing elimination. No. 4 raises the salary of governor to \$25,000 and the salaries of state senator and assemblyman to \$2,500. No. 5 makes the governor head of the executive department. No. 6 would extend the term of governor and senator to four years, the elections to take place in presidential years. No. 7 related to a highway in the forest reserve. No. 8 gives counties power of excess condemnation. No. 9 requires a referendum on annexation to cities. In addition there was a home rule proposition in New York City relating to housing through excess condemnation and leasing. (See NATIONAL MUNICIPAL REVIEW, November, 1927, page 700.) The sixth amendment created the keenest controversy. Governor Al Smith waged a vigorous campaign against it, stumping the state almost as if he had been running for office. The amendments had been put through by a Republican legislature largely for partisan advantage, but it was difficult to enlist the support of outstanding Republicans for the proposition. Only two were found to support it, Theodore Roosevelt, Jr., and at the last moment, President Butler. The governor was completely successful. The amendment was defeated by 1,151,000 votes.

It is difficult to deny the governor considerable credit for the defeat of this proposition. That its defeat was wholly secured through his efforts would seem, however, to be refuted by the fact that the amendment failed to carry a single county in the state, losing in the up-state Repub-

lican districts by almost as decisive a vote as it lost in New York City.

Mayor Walker in New York City engaged in a lively campaign for the extension of the city debt limit, but he never presented a program of any sort. There was no organized opposition to the proposal. Very few Republicans had the temerity to speak out against it. The five-cent fare and other shibboleths filled the air, and the amendment carried the state by 180,000 votes. It is worth noting that with almost no campaign against it, 238,000 people voted in the negative. The mayor's housing proposition won by 550,000. All of the other constitutional amendments were carried by large majorities. Republicans and Democrats alike, in order to avoid confusing the voters, adopted simplified slogans. The former in order to safeguard amendment No. 6 in which they displayed greatest interest urged voting yes on all amendments. The Democrats urged voting no on No. 6 and yes on all others.

Apart from a scattering of Socialists with no prospects of election, there were only four women candidates in Tuesday's election, though there were almost two hundred places to be filled. Of these Mrs. John T. Pratt alone was elected. That the party leaders were not in error in selecting women, however, may be inferred from the fact that in three of the four cases the vote for the women candidates ran ahead of the party ticket.

Aside from the vote on the debt limit the most distinctive result of the election from New York City's standpoint was the increased Republican strength in the board of aldermen. The division of strength in the board offers one interesting analysis. The total vote for Democratic aldermen was 682,984, or 63 per cent. The Democrats, however, received 58 of the 65 seats, or 89 per cent. The total Republican vote was 352,327, or 32 per cent. Their seven seats represent 11 per cent of the vote. The Socialists cast 5 per cent of the vote (52,987) and received no seats. Two years previously, however, the Republicans with almost the same proportion of the vote (33 per cent) received but three seats.

In the Harlem district the party elected two negro aldermen. The negro vote in Harlem is coming to be regarded with considerable interest by both parties. Each is making careful efforts to win favor in this large group. The total negro population in Harlem is estimated at 250,000; the negro population of the city is over 350,000. Many, however, are West Indian negroes who

seem to prefer British citizenship to American citizenship. The negro vote appears to have followed party lines rather than the color line. In the 19th district, for example, a white Republican candidate for assemblyman defeated a negro Democratic candidate by 2,100 votes. A negro Republican candidate for alderman, Fred R. Moore, editor of the *New York Age*, defeated his Democratic white opponent by but 1,300 votes. In Brooklyn a negro candidate for county judge polled 22,000 votes, running far ahead of his ticket.

JOSEPH MCGOLDRICK.



Toledo Voters Endorse Manager Plan.—

Another large Ohio city will shortly join the ranks of council-manager governed municipalities, if the results of the November election on the question of framing a new city charter is indicative of the attitude of the electorate.

By a three to two vote the electors of Toledo, the third largest city in Ohio, and with a population of over 300,000, authorized the naming of a commission to frame a new charter. At the same election fifteen commissioners were chosen to do the framing.

Each of the fifteen members, in fact each of the twenty-eight candidates, declared publicly before the election that he or she favored the council-manager plan. In addition below the name of each candidate on the ballot appeared the phrase "For the City Manager Plan." This practically assures the framing of a charter providing for the city manager plan and also indicates that the voters favor that form of government.

It may interest some to know that there were two slates of charter commission candidates, each slate claiming to be independent of any political organization. It became known, however, that one of the slates was actually hand-picked by the local Republican boss, Walter F. Brown. The other slate was made up of really independent candidates. The election returns show that a majority of the successful candidates are independents and three of the successful partisan slate candidates cannot be dictated to by the Republican boss, they having been placed on the slate to give "color" to the entire group.

Though the Republican boss declared himself to be in favor of the council manager form, word was passed out to the machine cohorts to vote no on the question of framing a new charter. The defeat of the machine's candidate for mayor by an independent candidate further weakens the

influence of the Republican organization in attempting to dictate the provisions of the new charter.

The present form of government in Toledo is the strong-mayor council type with complete centralization of responsibility for service activities in the office of the mayor. So far as administration is concerned it will be necessary for the new commission only to provide for turning over to the city manager the powers and duties of the mayor and to determine the type of civil service management.

The big problem will naturally be the method of selecting city council and the number of council members.

It appears that at least a majority of the charter commissioners are in sympathy with P. R. This system consequently may be adopted if the friends of P. R. can convince nearly all of the commissioners of its adaptability to local conditions. It is very probable that the number of councilmen will be reduced from twenty to nine or eleven. With the experiences of Cleveland, Cincinnati and Dayton, the new Toledo charter should be comparatively easy of formulation and it is hoped of putting it across to the voters.



Mayor Rolph Wins Fifth Term in San Francisco.—Mayor J. J. Rolph, Jr., emerged victorious from the city and county elections on November 8, defeating James E. Power, his strongest opponent, by more than thirty votes on the face of unofficial returns. This gives Rolph a fifth term of four years. His victory was a complete defeat for Sheriff Tom Finn, who had combined forces with Power in the fight for the two important offices of mayor and sheriff. Readers will recall that Dr. Delos F. Wilcox was unwillingly involved in the campaign due to the veto by Mayor Rolph of the ordinance passed by the board of supervisors retaining him to prepare a report on the Market Street railway franchise. It was made to appear that the engagement of Dr. Wilcox was forced upon the city by the boss rule of Power and Finn. Dr. Wilcox was subsequently retained, the ordinance having been passed over the mayor's veto.

Mayor Rolph, known locally as Sunny Jim,

seems to have become a fixture in the mayor's chair. He has been mayor for sixteen consecutive years and now will rule for four years more. He is trim and dapper, human and friendly. He knows how to mingle with all classes and has succeeded in retaining throughout his career the support of Labor and the foreign voters. Many people feel that his fight against the wicked political machine was not all that it appeared inasmuch as he has a pretty complete machine of his own.



Philadelphia Mayorality Election Complete Victory for Vare.—The election of Harry A. Mackey on November 8 as mayor of Philadelphia recorded one of the most sweeping victories in the history of organization politics in Philadelphia. His opponent was J. Hampton Moore, a former mayor of the city, who ran as an independent under the banner of the hastily formed Citizens' Party. Vare adherents also retain complete control of the city council.

The Citizens' Party charges irregularities in the elections and the expenditure of more than one million dollars by the Vare managers. Consequently a proposal has been made to form a permanent organization to which will be attracted the independents of both the Republican and Democratic parties on the principle of non-partisanship in city affairs. Philadelphia remains contented and the Citizens' Party believes that she is still corrupt.

Like the present mayor, whom Mr. Walnut in the May REVIEW described as an inveterate joiner of secret societies, Mr. Mackey belongs to a large number of fraternal orders. According to the *American Mercury* he is a member of forty-two clubs, societies and fraternal orders.



Cincinnati Council Elections.—Although at the time of writing it is too early to report the complete returns of the second P. R. election in Cincinnati, the early results clearly indicate the election of a majority of charter adherents. Three members of council were elected on the first ballot, among them being Murray Seasongood, the present mayor. City manager government in Cincinnati will therefore for the next two years be in the hands of its friends,

Administrative Consolidation in State Governments

By A E. BUCK

FOURTH EDITION • COMPLETELY REVISED

To be published January 1928

THIS edition of Mr. Buck's pamphlet, which was first published in 1919, gives a comprehensive, though concise, view of administrative reorganization in state governments. It contains charts of some of the more notable consolidation plans.

It has been ten years since the first administrative reorganization plan was put into operation by Illinois. During this period fourteen other states have adopted such plans — some far-reaching, as in New York; others incomplete, as in South Dakota. The various plans are carefully described by Mr. Buck, both as to their strong and their weak points. Many of the plans have now been in operation long enough to indicate results.

The pamphlet contains a selected bibliography of reports, books and articles bearing on state reorganization, which should be especially helpful to college students.

Single copies, 35 cents

••[SPECIAL PRICE WHEN PURCHASED IN QUANTITIES]••

NATIONAL MUNICIPAL LEAGUE

261 Broadway, New York

56.57.006

National Municipal Review

Vol. XVI, No. 1

January, 1927

Total No. 127

CONTENTS

EDITORIAL COMMENT	<i>H. W. Dodds</i>
THE BISCAYNE BOULEVARD COMPETITION	<i>Dale James</i>
HOW BALTIMORE ENFORCES ACCURATE WEIGHTS AND MEASURES	<i>S. T. Griffith</i>
WACKER DRIVE	<i>Hugh E. Young</i>
HIGHER EDUCATION IN THE COCKPIT — IS THE STATE UNIVERSITY PART OF THE GOVERNMENT?	<i>Chester C. Maxey</i>
THE INTERNATIONAL HOUSING AND TOWN PLANNING CONGRESS AT VIENNA	<i>Harlean James</i>
ENGLISH CIVIL SERVICE SHOWS INCREASING FAITH IN COMPETITIVE EXAMINATIONS	<i>C. R. Woodruff</i>
A FEDERATED GOVERNMENT FOR GREATER MONTREAL	<i>Frederick Wright</i>
A MODEL REGISTRATION SYSTEM — A SUPPLEMENT	<i>Joseph P. Harris</i>
RECENT BOOKS REVIEWED	
JUDICIAL DECISIONS	<i>C. W. Tooke</i>
PUBLIC UTILITIES	<i>John Bauer</i>
GOVERNMENTAL RESEARCH CONFERENCE NOTES	<i>George H. McCaffrey</i>
MUNICIPAL ACTIVITIES ABROAD	<i>W. E. Mosher</i>
NOTES AND EVENTS	<i>H. W. Dodds</i>

PUBLISHED BY THE

NATIONAL MUNICIPAL LEAGUE

RUMFORD BUILDING, CONCORD, N. H.

EDITORIAL OFFICE, 261 BROADWAY, NEW YORK, N. Y.

122899

THE NATIONAL MUNICIPAL REVIEW covers the field of government by means of articles, comment and news notes. It is sent to all members of the National Municipal League. Those who do not desire to become members of the League may subscribe to the REVIEW by paying five dollars a year in advance. Canada subscription rates \$5.25 in advance; foreign \$5.50. Single copies of the REVIEW 50 cents. Checks should be made payable to the National Municipal League and mailed to 261 Broadway, New York, N. Y.

Editor

HAROLD W. DODDS

Associate Editors

Initiative and Referendum:

JAMES D. BARNETT,
Professor of Political Science, University
of Oregon.

Public Utilities:

JOHN BAUER,
Public Utility Consultant, New York.

Taxation and Assessments:

ROY G. BLAKEY,
Professor of Economics, University of
Minnesota.

Public Budgets:

A. E. BUCK,
New York Bureau of Municipal Re-
search.

County Government:

RICHARD S. CHILDS,
Secretary-Treasurer, National Short Bal-
lot Organization.

Governmental Research:

ARCH MANDEL,
Secretary-Treasurer, Governmental Re-
search Association.

Teaching of Government:

EDGAR DAWSON,
Professor of Political Science, Hunter
College.

Judicial Decisions:

C. W. TOOKE,
Law Department, Georgetown University.

Federal Affairs:

HARLEAN JAMES,
Secretary, American Civic Association.

Activities of American Civic Association:

J. HORACE McFARLAND,
President, American Civic Association.

Civil Service:

H. W. MARSH,
Secretary, National Civil Service Reform
League.

City Manager Movement:

JOHN G. STUTZ,
Secretary, The International City Mana-
gers' Association.

Public Pensions:

PAUL STUDENSKY,
New Jersey Bureau of State Research.

Zoning:

HERBERT S. SWAN,
Secretary, New York Zoning Committee.

Housing:

CHARLES H. WHITAKER,
Editor, Journal of the American Institute
of Architects.

City Planning:

FRANK B. WILLIAMS,
Chairman, City Planning Committee,
New York City Club.

Entered as second-class matter April 15, 1914, at the post-office at Concord, New Hampshire, under the Act of August 24, 1912. Acceptance for mailing at special rate of postage provided for in Section 1103, Act of October 3, 1917, authorized December 24, 1920.

No one interested in municipal affairs can afford to miss this new book

PROPORTIONAL REPRESENTATION

by

C. G. Hoag & G. H. Hallett, Jr.

A comprehensive survey in election theory and procedure, with special emphasis on proportional representation systems. For study or reference it is an exceedingly useful addition to the literature on the subject.

Price \$5.00

Order direct from

THE NATIONAL MUNICIPAL LEAGUE
261 Broadway New York

VOTING MACHINES

*For the Accurate Reflection of
Political Opinion*

PUBLIC officials and civic organizations are invited to write for special literature devoted to modern election methods.

**AUTOMATIC REGISTERING
MACHINE CO., INC.**

JAMESTOWN, N. Y.

Proportional Representation

Best Basis for the City Manager Plan

Send 25c for *P. R. Review* for January, 1924, the story of the first P. R. election in Cleveland, and Lft. No. 5 which contains an explanation of the system.

Still better, join the League. Dues, \$2, pay for quarterly REVIEW and all other literature for year.

**Proportional Representation
League**

1417 Locust Street Philadelphia

WANTED

August 1922 Review



The National Municipal League will appreciate the return of a limited number of copies of the August 1922 National Municipal Review. Where requested 42 cents will be paid for copies returned in good condition and accepted.



National Municipal League
261 Broadway, New York

The first comprehensive book on

MUNICIPAL FINANCE

By A. E. BUCK

*and other staff members of the National Institute of Public Administration
and the New York Bureau of Municipal Research.*

For City Administrators and Finance Officers

A study of the best current practice based on many surveys and first hand investigation, outlining a practical program of financial administration. Some of the topics covered are: organization of financial administration, budgets, accounting, statistics, employment and pensions, purchasing, treasury management, and assessments.

562 pages, 8vo., 27 charts, maps, etc.

Price \$4.00

Order from

NATIONAL MUNICIPAL LEAGUE

**261 BROADWAY
NEW YORK**

Published September, 1926

Introduction to the Study of PUBLIC ADMINISTRATION

by

LEONARD D. WHITE, PH.D.

Professor of Political Science, University of Chicago

A comprehensive survey of American theory and experience. Administration is here treated as a single process regardless of governmental divisions. General underlying problems of organization, personnel, control, finance, etc., are emphasized rather than technical phases.

"A very great contribution to the literature of governmental affairs." — *Dean Jno. Garland Pollard, College of William and Mary.*

"Dr. White has thrown upon each phase of his subject the light of a keen sense of proportion and a finished critical faculty. His most original discussion of the importance of morale in public administration is in itself a significant contribution."

—*Prof. Raymond Moley, Columbia University.*

Octavo, 8vo., 495 pages, \$3.25

Copies available on request from

THE MACMILLAN COMPANY

**60 Fifth Avenue
New York City**

JAN 19 1927